



# FINANCIAL REGULATIONS

FOR THE

## ARMY IN INDIA

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### PART II.

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CALCUTTA: GOVERNMENT OF INDIA  
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1927

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M. A. Dept.	..	..	..	..	Military Accounts Department.
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M. S. D.	..	..	..	..	Medical Store Depot.
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O. C.	..	..	..	..	Officer Commanding.
%	..	..	..	..	Per cent.
Para.	..	..	..	..	Paragraph.
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P. W. D.	..	..	..	..	Public Works Department.
Q. M. G. India	..	..	..	..	Quarter Master General in India.
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S. S. C.	..	..	..	..	Station Supply Officer.
Superd.	..	..	..	..	Superintendent.
U. K.	..	..	..	..	United Kingdom.
U. L.	..	..	..	..	Unattached List.
Vol.	..	..	..	..	Volume.
W. C.	..	..	..	..	War Office.

## DEFINITIONS OF TERMS USED IN THIS VOLUME.

Accountant or Unit Accountant	Means the Accountant or Accounts Clerk of the Military Accounts Dept. attached to the unit.
Advance of pay	Means a sum drawn after an individual has been paid up to due date.
Audit Officer	Means the account and audit officer, whatever his official designation, in whose audit control a public servant is serving or for purposes of verification of service has served.
Brigade Commander	Includes the District Commander in the case of units and stations directly under District Head quarters.
Captain	Means the O. C. a company or attached section of Infantry, a squadron of cavalry, a section of hill depot or sanitarium, a battery or a company of artillery and the adjutant of Royal Artillery.
Clear day	Signifies clear working day, and when used in connection with the receipt of documents excludes the days of receipt and despatch, and of transit.
Company	Signifies squadron, company, battery, attached section of infantry, section of a hill depot or sanitarium, or R. A. Staff or school of instruction.
Company Commander	Includes Squadron Commander, O. C. of Artillery and Animal transport units.
Controller or C. M. A.	Means the Controller of Military Accounts for the District and includes Controller R. A. F., Marine Accounts and C. A. F. A.
Departmental charges	Include all expenses at the issuing establishments, such as cost of storage, inspection, ordinary packing, marking and despatch. It does not include packing cases, freight or carriage from the issuing establishment.
Depot	Signifies Training Battalion in the case of active Infantry Battalions affiliated to training Battalions.
Extra Regimental duty	Is employment in a regular department of the army or in some recognised appointment, but not mere detached duty.
Field Controller or F. C. M. A.	Means the Controller of Military Accounts for a Field Force.
Fixed dead stock	Includes all articles kept up for use departmentally and transport gear and clothing in use.
General Charges	Are those incurred in the case of stores manufactured and services performed (including repairs), and cover interest on invested and working capital, depreciation of buildings and machinery of permanent establishments, the extra labour and cost of materials not directly chargeable to works, loss or deterioration in stock, in short, all expenditure not directly chargeable to works.
Issue Voucher	Means a voucher on which stores are issued by a unit.
NOTE.—The Receipt Voucher of the consignee is the same as the ' Issue Voucher ' of the consignor.	
Local Stores	Are articles of produce or manufacture as distinct from imported stores.
Manufacturing establishment	Means an Army Ordnance Factory, an Army Clothing Factory, a Mechanical Transport Workshop, a Dairy Farm, a Grass Farm, a Bakery and a Butchery.
Office contingencies	Include the cost of postage, telegrams, telephone charges, furniture, advertisements, office rent, books and periodicals, charges on account of hot weather establishment, liveries to office peons, where authorised, repairs to furniture, ghari hire on duty connected with the office, and other similar petty charges.

Pay day . . . . .	Friday in each week in the case of British Troops.
Public Funds . . . . .	Include all funds financed entirely from public money, and also (i) unissued pay and allowances, (ii) the estates of deceased men and deserters ; also in the case of the British service, (iii) the quartermaster's account, (iv) the military widow's fund and (v) the prison account.
Receipt voucher . . . . .	Means a voucher on which stores are received by a unit.
Regimental Orders . . . . .	Signifies orders issued by officers commanding units.
Soldier . . . . .	Includes warrant officer and Non-commissioned Officer.
Stores . . . . .	Includes equipment and animals.
Transferable dead stock . . . . .	Includes all articles kept up for issue to troops and transport gear and clothing in stock.
Unit. . . . .	Royal Artillery—a battery, company, ammunition column depot or training centre. Cavalry—a regiment or group centre. Royal Engineers—a company. Sappers and Miners—a field troop, a field railway, divisional headquarters or depot company, a bridging train, a detached section or platoon. Signal Corps—a line or wireless company, divisional signals, a brigadesignal troop or section, a depot company, a signal park, a L. of C. signal unit. Infantry—a battalion, or depot in the case of Gurkhas. Indian Army Service Corps—a supply unit, a depot company, an animal transport company or depot. Medical Units—A. R. A. M. C. company, an Indian Hospital corps company, a station hospital, a district laboratory, a central dermatological laboratory, a medical store depot, a field ambulance, a casualty clearing station, a staging section, a general hospital, a hospital ship, a bearer unit, a motor ambulance convoy, an ambulance train, a sanitary section, a x-ray unit, an advanced depot of medical stores, a base depot of medical stores, a convalescent depot. Veterinary units — a hospital, a mobile or field section. Mechanical transport—a column, company, repair unit, or stores depot. Armoured cars and trains—a battery or company. Educational and training establishments—a school of training or instruction. Ordnance Establishments—an arsenal, a depot.

# FINANCIAL REGULATIONS

FOR THE

## ARMY IN INDIA.

### PART II.

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#### SECTION I.—GENERAL.

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Instructions to Officers generally in dealing with treasuries.

##### RECEIPT OF MONEY.

1. All transactions, to which any officer of Government in his official capacity is a party, must, without any reservation, be brought to account, and all moneys received should be paid in full, without undue delay into the Government treasury or into the Bank to be credited to the appropriate account. The appropriation of departmental receipts to departmental expenditure, except when specially authorised, is strictly prohibited.

2. Departmental receipts may ordinarily be realised in legal tender coin or currency notes only. Government currency notes of the denominations of Rs. 5, 10, 50 and 100, which are designated universal currency notes may be received by all Government officers in payment of Government dues or in settlement of other transactions, irrespective of the circles from which the notes may have been issued ; but notes of higher denominations can be received only within the limits of the circle of issue to which the notes belong. Currency notes of the denomination of Re. 1, Rs. 2½ and Rs. 20 which are already in circulation should be treated by Government officers like universal notes.

3. Officers of Government receiving money on behalf of Government must give the payer a receipt.

4. No department may require that funds pertaining to it be kept apart from the general treasury balance, or be received for safe custody and kept out of account, or be received at all except under ordinary rules.

5. Any person paying money into a Government treasury\* will present with it a receivable order in duplicate (see para. 7) which will show distinctly the nature of the payment and the person or officer on whose

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\* In places where the treasury banks with a branch of the Imperial Bank of India, the receivable order must, except when otherwise provided, be presented to the Treasury Officer, who will enface it with an order to the Bank to receive the money and to grant a receipt.

account it is made, and will thus contain all the information necessary for preparation of the receipt to be given in exchange.

NOTE.—Receipts for sums of Rs. 500 and above will be signed by the Treasury Officer, receipts for smaller amounts being signed by the Accountant and the Treasurer, except receipts for cash and cheques paid for service stamps, which will be signed by the Treasury Officer.

6. At places where the treasury business is conducted by a branch of Imperial Bank of India, cheques on banks which the Imperial Bank will accept will be accepted in payment of Government dues, or in settlement of other transactions. Such cheques must be crossed in all cases. Until, however, a cheque has been cleared the Government cannot admit that payment has been received and consequently final receipts will not be granted when the cheque is tendered. A receipt for the actual cheque only will be given in the first instance, but if the person making payment in this manner so desires a formal payment receipt will be sent by post to his address after the cheque has been cleared.

NOTE.—In the event of such a cheque being dishonoured by the bank concerned on presentation, the fact will be intimated at once to the tenderer, but Government cannot accept liability for loss or damage which may possibly occur as a result of delay in intimating that the cheque has been dishonoured.

7. Except in the case of earnest money deposits (see para. 13) cheques tendered at a civil treasury by a military officer on account of the Military Department must be accompanied by a Receivable Order, in duplicate, issued by one of the officers mentioned in para. 8 in I. A. F. A-507, a stock of which is kept by them. On this authority the Treasury Officer will accept the money, credit it as a military receipt, and give the receipt to the person who pays the money.

8. The following is a list of departmental officers who are authorised to grant Receivable Orders :—

- The Military Accountant General or any gazetted officer on his staff.
- The Controllers of Military (including R. A. Force, Army Factory and Marine) Accounts or any gazetted officer on their staff.
- The Director, Royal Indian Marine.
- The Dy. Director, Royal Indian Marine.
- The Embarkation Staff Officers, Bombay and Karachi.
- The Officers, in charge, Clothing Depots.
- The Superintendents of Remount Depots.
- The Officers, in charge, Medical Store Depots.
- The Officers, in charge of Grass Farms.
- Remount and Purchasing Agents.
- Superintendents of Ordnance Factories.
- Inspectors and Assistant Inspectors of Ordnance Inspection Staff.
- The Proof Officer in charge of the Proof and Experimental Branch, Balasore.
- The Director of Ordnance Factories.

## Receipts of Money.

The Chief Ordnance Officers.

Officers (Commissioned or Warrant) in charge of Arsenal or Ordnance Depots.

Departmental Officers with Honorary rank. Warrant, Non-Commissioned Officers in supply and transport charge at outposts.

The Government Inspector of Army Boots, Cawnpore.

The Superintendents, Army Remount Department, Horse-breeding circles.

Officers of the I. A. S. Corps.

Officers in charge of Pensioners, Trivandrum and Trichur.

Pension Paymasters, Madras, Bangalore and Secunderabad.

Officers and others in charge of Military Dairy Farms.

The Colonel Commandant, Rangoon Brigade Area.

The General Officer Commanding, Aden and Officers Commanding Units at Aden.

The General Officer Commanding, Port Blair.

Officer Commanding a unit.

Officers and sub-divisional officers of the M. E. S.

Military Estate Officers, M. E. S. Accounting Officers (*i.e.* Commanding Royal Engineers, Garrison Engineers, District Stores Officers and Sub-Divisional Officers).

### ISSUE OF DUPLICATES OR COPIES OF DOCUMENTS.

9. No Government officer may issue duplicates or copies of receipts granted for money received, or duplicates or copies of bills or other documents for the payment of money which has already been paid, on the allegation that the originals have been lost. If any necessity arises for such a document, a certificate may be given that on a specified day, a certain sum on a certain account, was received from or paid to a certain person. This prohibition extends only to the issue of duplicates on the allegation that the originals have been lost, and does not apply to cases in which, by existing rules, duplicates are prepared and tendered with the originals.

### RESPONSIBILITY FOR MONEYS WITHDRAWN.

10. A Government servant supplied with funds for expenditure shall be responsible for such funds until an account of them has been rendered to the satisfaction of the C. M. A. concerned. In cases in which the acquittances of the actual payees are not sent for audit the Government servant supplied with funds shall be held personally responsible for seeing that payments are made to the persons entitled to receive them.

### RESPONSIBILITY FOR OVERCHARGES.

11. The responsibility for an overcharge will rest primarily with the drawer of the bill, and (failing recovery from him) the overcharge will be recovered from the payer (of the bill) or the countersigning officer, only in the event of culpable negligence in either of them.



## ACCOUNTS WITH BANKS.

12. In certain exceptional cases, Government servants may be permitted by a C. M. A. to open a separate account with a bank and to pay into it moneys received by them in their official capacity. The conditions on which such permission may be given are as follows :—

- (a) Permission may be given in all cases in which the moneys, although received by a Government servant in his official capacity, do not form part of general revenues.
- (b) Permission may not be given in the following cases :—
  - (i) Where the moneys in question have been withdrawn from the public account, or are received in order to be paid into the public account, either as revenue or as a deposit.
  - (ii) Where the moneys form part of a balance of an account submitted for audit to the Audit Department or the receipts or outgoings represent transactions of which the Government servant concerned is bound to submit an account to the Audit Department.
  - (iii) Where the moneys must, under any law, or any order of Government or a Court of Justice, be deposited with, or held in trust by, any Government servant in his official capacity.
  - (iv) Where the moneys have been advanced to a Government servant for contingent expenditure.
- (c) In cases not covered by clauses (a) and (b) of this rule, permission should not be given except upon some definite ground of convenience to the public service. The personal convenience of the Government servant concerned does not constitute such ground.
- (v) All accounts opened under these rules must be opened with a branch of the Imperial Bank of India, where such a branch is available. Where no such branch exists an account may be opened with any other bank ; provided that the Government servant opening it remains personally responsible for the moneys as though they were in his personal custody.

## EARNEST MONEY DEPOSITS.

13. Earnest money deposits of intending tenderers of the Military Department will be received at treasuries without any receivable order, but the depositor must state the designation of the officer in whose favour he makes the deposit ; that designation will be entered on the receipt given by the treasury.

## DECEASED OFFICERS' ESTATES.

14. The following form of receipt must be used when cash is tendered by Presidents of Committee of Adjustment of Estates of deceased officers and men :—

*Estates of deceased officers and soldiers.*

Civil Treasury (or Bank of.....at.....Dated.....  
the.....19 .

Received from.....President, Committee of Adjustment, the sum  
of Rs....., to be placed to credit of.....(a)  
on account of estate of..... of the.....regiment.....

*In Charge of Treasury.*

(a) Here enter the name of the Military Accounts Officer specified in the Receivable Order, *vide* para. 7.

NOTE.—The surplus of the estates of deceased persons and of the property of deserters subject to the Indian Army Act (Act VIII of 1911) is remitted by the Military Department to the Accountant General, Central Revenues.

## CHEQUES AND REMITTANCE TRANSFER RECEIPTS.

15. For general rules regarding cheques and remittance transfer receipts see paras. 47—49 of Financial Regulations for the Army in India, Part I.

16. Cheque books required by Military disbursing officers authorised to draw on treasuries and sub-treasuries, should be obtained by them from the Controller of Military Accounts concerned.

17. A separate cheque book should be used for each head treasury or sub-treasury.

18. The cross-enfacement on each cheque should express in words the sum of rupees next above that stated in the body of the cheque ; thus if the cheque is for rupees one hundred and twenty and annas four, the enfacement should read ' under rupees one hundred and twenty one.'

NOTE.—(1) The cross entry is not necessary if the amount in words is typed perforated by a special cheque writing machine.

NOTE.—(2) Alterations in cheques should be attested by the full signature of the drawing officer and not by initials only.

19. All cheques, irrespective of their amount, are liable to stamp duty, but cheques drawn by Government officers on Government account, Remittance Transfer Receipts and supply bills are exempt from stamp duty.

20. As a safeguard against the possibility of a cheque or R. T. R. being misappropriated or lost after it has been endorsed by the O. C. a unit and before it reaches the cashier, the following procedure will be observed :—

- (i) The O. C. will see that every cheque or R. T. R. is entered in the cash book immediately after receipt. He will initial the entry in the cash book before he endorses the cheque or R. T. R. for realisation.

- (ii) He will also obtain the initials of the cashier in the cash book in token of the latter having received the cheque or R. T. R. for realisation, before handing over the endorsed cheque or R. T. R. to the cashier.

21. A military disbursing officer, who is allowed an annual assignment on a treasury, will draw against it exclusively by cheques in the prescribed form.

22. In order to ensure that no inconvenience is caused to Civil Account Officers in determining the particular Military Account District or office against which debits should be raised for sums paid by Civil treasuries on account of Military transactions, each officer who draws money by issuing a cheque, remittance transfer receipt, etc., as a military disbursement, should state on the cheque or other document the particular military account district or office against which the amounts should be debited, special care being taken to indicate the correct allocation.

23. For rules for the guidance of officers in charge of Military Treasure Chest, see Appendix I.

#### EMERGENT PAYMENTS FOR TROOPS ON ACTIVE SERVICE.

24. It may possibly happen that for troops on active service, payments not provided for in these rules may be necessary. In such cases, the fact of the payment must be reported immediately to the Controller of Military Accounts concerned, as in the case of emergent advances.

25. In the same way, in time of war, civil officers may be directed to incur expenditure for the Military Department in procuring or collecting baggages, animals or supplies, or in other ways; in such cases the civil officer should at once report to the Military Accounts Officer concerned the best estimate he can form of the amount he will expend and the probable time during which his payments will be made. It is very necessary too, that all claims thus incurred should be promptly paid.

*N.B.*—It must be thoroughly understood that such estimates are only to be considered as a check upon the complete estimates furnished to the Military Department by the authority under whose requisition these supplies or services are demanded.

26. (a) Every payment made by a civil officer on account of animals or stores purchased for the Military Department should be supported by—

- (1) the payee's receipt, and;
- (2) the receipts of the purchasing officer to whom the animals or stores are handed over, in which receipt should be specified, in the case of animals, the depot roll on which they will be accounted for, and in the case of stores the ledger in which they will be brought to account.

(b) When there is no representative of the Military Department to whom the animals or stores can be handed over, the civil officer should furnish proof that he has made them over to the railway authorities at the point of transmission for despatch to their destination, the proof being a certified copy of the acknowledgment of their receipt by the Station Master or other responsible officer of the railway.

## MILITARY PAYMENTS BY CIVIL OFFICERS.

27. Disbursement for the purchase of, and compensation for, lands taken for military purposes, and for compensation for loss of crops and damage to lands are made by civil officers and are vouched by the bills and receipts of the payees and the original authorities (or certified extracts therefrom) under which the expenditure is incurred.

28. A civil officer required to supply carriage to troops on the march will advance to the owners half the hire for the whole journey and on making over the carriage to the military authorities will recover from the requisitioning I. A. S. C. officer the amount so advanced.

NOTE.—Similarly when a civil officer is required to supply articles to troops on the march in cases where the articles are perishable, *e.g.*, sheep, fowls, eggs, milk or where shops cannot be opened at the encamping ground, he will himself purchase the provisions indented for and recover it from the requisitioning I. A. S. C. Officer.

## FUND DEDUCTIONS.

29. The duty of noting the proper deductions to be made from pay bills on account of funds devolves on the drawers of the bills, but no discretion is allowed in carrying out an order received from the Audit Officer to make any particular deduction.

## INCOME TAX DEDUCTIONS.

30. The sole authority for the recovery of income tax is contained in the Indian Income Tax Act, 1922 (XI of 1922) as amended from time to time and rules and orders issued under the Acts. The relevant sections of the Act are reproduced in Appendix II, and Supplementary notes and instructions which are not to be found in the Act itself are introduced as notes under the relevant sections. No doubtful cases should be decided except by reference to the Act and, if necessary, to the Income Tax authorities.

31. As regards the recovery of income tax, disbursing and audit officers are concerned solely with the recovery at the time of payment on 'salaries' as defined in section 7 (1) of the Act. It is important to notice that the income tax under the head 'Salaries' has at the time of payment to be deducted at the rate applicable to the estimated income of the assessee from the head 'Salaries' (*vide* section 18 (2) of the Act) provided that the amount of income tax can, at the time of deduction, be increased or reduced for the purpose of adjusting any excess or deficiency arising out of any previous deductions or failure to deduct.

NOTE.—(1) Where a special salary circle has been created to deal with the case of assessee in the service of the Government whose pay is subject to the audit of a particular audit officer, a special income-tax schedule should be attached to all pay bills of gazetted or non-gazetted government servants showing—

- (1) Name of officer with official designation.
- (2) Gross amount of salary.
- (3) Deductions on account of provident and other funds.
- (4) Deductions on account of life insurance premia.
- (5) Net salary on which tax has been calculated.
- (6) Income-tax deducted.

NOTE.—(2) Disbursing officers should allow the marginal relief to be deducted at source under Section 17 of the Income Tax Act, when claimed by an assessee.

NOTE.—(3) Whenever one department of Government or a local fund, pays an allowance to an officer whose pay is audited in a different account office, the authority responsible for the grant of the allowance should, if there be any doubt on the matter, ascertain from the audit officer of the payee whether the allowance is subject to income tax, and, if it be so subject must deduct the income tax when paying the allowance.

NOTE.—(4) Under the English Income-tax Act, salaries if paid from the British Revenues are liable to the payment of British Income-tax irrespective of the place where the payment is made.

British Income-tax if recovered in India should be credited to British Revenues.

Indian Income-tax is not recoverable from salaries or pensions paid from the British Revenues to officers residing in India.

### PAY AND ALLOWANCES.

32. Pay and allowances will be disbursed and paid as follows :—

- (i) To officers, by the audit officer either individually or to their agents or Bankers (but see paras. 50—54, Financial Regulations for the Army in India, Part I). In the case of officers regimentally employed, not drawing pay individually or through their agents or bankers, the payment will be made by one cheque drawn in favour of the Adjutant who will cash it and distribute the pay due to each officer.
- (ii) To a soldier in regimental employ and all regimental followers, by the O. C. the corps or company in which the individual is serving. Cheques for payment will be obtained from the Audit Officer concerned. See also paras. 108, 115, 176 and 203.
- (iii) To all others, by the officer under whom the individual is serving, a cheque in favour of that officer being issued by the Audit Officer concerned.

In the case of Military Grass and Dairy Farms cheques in payment of bills on account of the pay and allowances of the establishment may be issued in favour of the Managers of the farms who have not attained gazetted rank or in favour of the Indian Overseers and Indian Supervisors in independent charge of Farms.

Exception.—A regimental officer arriving in India in advance of his corps or when temporarily detached from a corps in Burma for duty in India, will be paid by the audit officer of the account district to which he is posted. A regimental officer remaining in India on departure of his corps will be paid by the audit officer of the account district in which he is serving. Assistant R. Os. will be paid by the audit officer of the account district in which employed.

33. Officers Commanding units and other officers in India will not address the India Office direct regarding questions of pay, last pay certificates, and kindred matters. All such communications will be addressed to the C. M. A. concerned.

34. I. A. F. A.-35 should be used in preparing pay bills of all staff and extra-regimentally employed officers.

35. Pay of officers of the India Army Reserve for the period of training should be drawn, through the regiment, unit or formation to which they are attached while under training, from the C. M. A. paying such regiment, unit or formation.

36. A no-demand certificate need not be attached to the application of an officer asking to retire from the service but it should be furnished to the India Office by the Audit Officer concerned as soon as possible after an officer has retired from the service.

#### ESTABLISHMENTS.

37. Unless it is certain that the amount can be paid at once the salaries of absentees must not be included in monthly establishment bills, but drawn in arrears on their return. If a salary has been drawn, and it is not disbursed by the close of the month, it must be deducted from the next establishment bill, on which a note explaining the deduction must be entered.

38. The salary of a mechanic or other individual of a similar class engaged by the S. of S. for service in India must not be disbursed until his agreement has been examined by the audit officer whose duty it will be to audit his pay.

39. Pay bills should be prepared in I. A. F. A.-38 separately for permanent and temporary establishments. Against each post should be shown the names of both the substantive and officiating incumbents, and against each temporary post should also be noted the sanction thereto. In the first money column should be shown the full amount of pay claimed and in the second money column the full amount of leave salary claimed, whether drawn or not. In the third money column should be noted the amount claimed and held over for future payment. The fifth money column will be used to show the amount actually drawn for each section; and when salary is drawn for a portion of a month only, the rate at which it is drawn, and the number of days for which it is claimed, should be stated either against the name of the employé in the body of the bill, or in the 'remarks' column, the salaries of the persons included in each section will be marked off in it, and the total of each section will be entered in red ink.

40. Fines imposed on establishments for ordinary neglect of duty are properly recovered by stoppages from pay and consequent short drawings in the establishment bills.

41. The monthly bill should be supported by an absentee statement in I. A. F. A.-455, if any person in superior service under the C. S. R. was absent during the month, either on deputation or suspension or with or without leave (except on casual leave), in cases in which the power to sanction leave and acting arrangements within the office has been delegated to Heads of offices within prescribed limits.

42. When the name of any person appointed whether permanently or on probation to superior service appears for the first time in an establishment bill either reference must be given to a previous appointment held by him (which should be supported by a last pay certificate (1) showing, dates of making

over and receiving charge, advances outstanding, etc.) or if he did not previously hold any appointment or is re-employed after resignation or forfeiture of past service, a health certificate as required by Arts. 49 and 50 C. S. R. must accompany the bill.

43. To the first bill in which a periodical increment is drawn by any officer a certificate in I. A. F. A-456 should be appended.

#### DISTRIBUTION OF SALARIES.

44. The head of an office is personally responsible for every salary drawn on a bill signed by him or on his behalf until he has paid it to the person entitled to receive it, and has had the acquittance roll signed by the payee with, if necessary, a stamp. Pay may not, under any circumstances, be placed in deposit. The leave allowance of a non-gazetted officer on leave in India must be drawn on the establishment bills by the head of the office or of the gazetted officer authorised to sign 'for' the head of the office and he must make his own arrangements for getting it remitted to him.

NOTE.—(1) The head of an office should give a last pay certificate to an individual of his establishment who is transferred or deputed to another establishment, or who is discharged on pension. The certificate should state that the individual has received pay on the subscriber's establishment up till (date) inclusive, and that from that date he ceased to draw pay on account of, etc. It should also state the amount, if any, recoverable from the individual under an attachment of his salary by a Court of Law, the attachment order being passed on to the head of the office to which he is transferred. It need not be countersigned by the audit officer, even in the case of transfer from one circle of audit to another; but in the case of transfers out of India, the last pay certificate should be countersigned by the audit officer.

NOTE.—(2) In the case of an individual discharged on pension the certificate should accompany the application for pension, unless the applicant continues in the service after submission of his application, in which case the C. M. A., in issuing orders for payment, will direct that no payment is to be made until the certificate is produced.

45. (a) Salary, allowances or pension can be drawn for the day of a man's death, the hour at which death takes place has no effect on the claim.

(b) Salary and other allowances claimed on behalf of a deceased individual whose pay and allowances are regulated by the C. S. R. may be paid without the production of the usual legal authority (1) to the extent of Rs. 500 under orders of the C. M. A. or other officer responsible for the payment after such enquiry into the rights and title of the claimants as may be deemed sufficient; (2) for the excess over Rs. 500 under the orders of the Local Government (*vide* para. 15, Financial Regulations for the Army in India, Part I) on execution of an indemnity bond, with such sureties as it may require, if it is satisfied of the right and title of the claimant and considers that undue delay and hardship would be caused by insisting on the production of letters of administration.

In any case of doubt payment should be made only to the person producing legal authority.

46. Arrear pay should be drawn, not in the ordinary monthly bill, but in a separate bill, the amount claimed for each month being entered separately with quotation of the bill from which the charge was omitted or withheld, or on which it was refunded by deduction, or of any special order of competent authority granting a new allowance; such bills can be submitted at any time

subject to the conditions laid down in para. 44, Financial Regulations for the Army in India, Part I, and may include as many times as are necessary.

47. A service book should be maintained for every non-gazetted Government servant, whose pay and allowances are regulated by the C. S. R., holding substantive post on a permanent establishment, service roll being maintained for menial establishments. In this book every step in the Government servant's official life should be recorded and each entry should be attested at the time by the head of the office.

48. The service books and rolls should be kept in the custody of the head of the office. When an employé is transferred to another office, his service book should be sent to the head of the office to which he is transferred, and not made over to him, nor should it be given to him when proceeding on leave. When non-gazetted officers are officiating in gazetted appointments, their service books should be kept by the head of the office to which each such officer permanently belongs, but when they are confirmed in such appointments their service books should be forwarded to the Account Office for record.

49. Heads of departments will ensure that service books of personnel employed under the Army Department whose pensions are governed by Civil Service Regulations are properly maintained.

In the case of qualifying service prior to permanent qualifying service extracts of departmental orders showing the nature of the temporary or officiating appointment to which, or in the chain of which, the applicant for pension was appointed, will be attached to the service book.

#### TRAVELLING ALLOWANCES.

50. Travelling allowances of establishments, other than permanent or fixed allowances, should be charged in a separate bill in I. A. F. T-1719.

For the purpose of drawing the allowances on account of a family or the higher maundage allowance under A. I. I. 357 of 1924 a certificate must be furnished by the officer of the number and relationship of the members of his family for whom the allowance is claimed. No other details in these or other cases need be furnished, but every claim for the cost of carriage of personal effects, horses and conveyances should be supported by a certificate that the actual expense incurred was not less than the sum claimed. Audit Officers are at liberty to call for details or for evidence of expenditure in any case in which the expenditure appears to be unusually large.

#### BILLS AND VOUCHERS.

51. The vouchers and information required in support of cash and store transactions are specified in the instructional notes to the I. A. Forms relating thereto, and Appendices XV to XVII. An audit officer should not call for any information which the A. R. I. do not justify, but any explanation or voucher required must be furnished without challenge. Should an officer consider any demand made on him to meet audit requirements to be unnecessary, he



is at liberty to represent the matter to the G. O. C. Such references will only be made to Government when the G. O. C. is not satisfied with the decision of the C. M. A.

52. The procedure to be observed in the preparation, submission and disposal of bills and vouchers will be as follows :—

- (i) All vouchers required to support cash and store transactions should be prepared on not less than a quarter sheet of foolscap and, unless otherwise provided in Appendix XV, will be forwarded to the audit officer concerned in original. They will be filled in and signed or countersigned in ink by the officer concerned, but in the absence of officers on account of illness, tours, or from any other cause, the senior subordinate may sign these and other documents for and on behalf of an officer. In the case of Ordnance Depôts or Dumps at outposts, the rule in para. 272 will be followed.

NOTE.—In auxiliary force units contingent bills may be signed by the Adjutant 'for officer commanding' when the adjutant is an officer of the regular forces. In the event of the auxiliary force units being embodied, the orders in clause (i) above will come into force.

- (ii) When the use of a purely vernacular voucher is unavoidable, a brief abstract will be inscribed thereon in English under the signature of the officer preferring the charge, stating the amount, the name of the payee, and the nature of the payment.

- (iii) When the signature on a voucher is given by a mark or seal, it should be attested by some well-known person. A vernacular signature must be transliterated by the disbursing officer.

- (iv) The amount of each voucher should, as far as whole rupees are concerned, be written in words as well as in figures. The amount of annas may always, however, be written in figures after the words stating the number of rupees, but in case of there being no annas the word 'only' should be inserted after the number of whole rupees and care should be taken to have no space for interpolation.

- (v) All corrections and alterations in the total of a voucher should be attested by the dated initials of the person signing the receipt as many times as such correction and alterations are made; any correction or alteration in the orders of payment must be attested in the same way by the officer. No document bearing an erasure can be accepted, and payment of such vouchers should be refused and a fresh voucher called for.

- (vi) No payment may be made on a voucher or order signed by a clerk instead of by the head of an office.

- (vii) When bills are presented on account of charges incurred under any special orders, the orders sanctioning the charge should be quoted. Copies of sanctions accompanying a bill must be duly certified by a responsible officer, not by a clerk.

- (viii) The authority under which deductions are made in a bill should be quoted.

- (ix) Dates of payment should when possible be noted by the payees in their acknowledgments in sub vouchers, acquittance rolls, etc. If, for any reason, such as illiteracy or the presentation of receipts in anticipation of payment, it is not possible for the dates of payment to be noted by the payees the dates of actual payments should be noted by disbursing officers on the documents under their initials either separately for each payment or by groups as may be found convenient.

- (x) The amount of each voucher must be entered separately in disbursement statements. Bills forwarded in adjustment of advances must be endorsed with the number and date of cheques in which the advances were made. This endorsement should be made by the individual forwarding the bill.

- (xi) When several copies of a voucher are needed, they should be respectively marked 'original', 'duplicate', 'triplicate', &c.

- (xii) If a voucher required to support a charge is not forthcoming, a certificate in the following terms must be furnished or entered on the document supporting the charge.

"Certified that (here enter missing document) has been lost, and to avoid the possibility of a double charge being made, a note has been made in (here enter in which document) on record in my office."

(a) In the case of a bill preferred by an I. A. S. C. contractor or any other supplier, supported by a duplicate or certified copy of the supply order, a certificate to the following effect should be furnished by the contractor or the supplier concerned, and it is not necessary for the certificate to be countersigned by the I. A. S. C. officer.

“Certified that the original copy of the (here enter the missing document) has been lost and that payment has not been received on (here enter the missing document) referred to above nor will be claimed if subsequently found.”

(xiii) All disbursement vouchers will be numbered consecutively in a monthly series. Supporting vouchers should be assigned sub-voucher numbers, thus  $\frac{1}{1}$ ,  $\frac{1}{2}$ ,  $\frac{1}{3}$ ,  $\frac{2}{1}$ ,  $\frac{2}{2}$ ,  $\frac{2}{3}$  and so on, the figure above the line denoting the number of the voucher to which the sub-voucher pertains. The numbers assigned to vouchers must invariably be separately quoted in all vouchers and accounts against the particular entries to which they relate. When charges continue to be made monthly on a voucher already furnished to an audit officer, the number of that voucher should be cited thereon.

(xiv) Vouchers for expenses incurred for other departments or districts, field operations or special services, are to be kept separate from those for ordinary local expenditure, and must be enfaced with the name of the ‘department’ ‘expedition’ or ‘service’ to which they pertain.

Vouchers in support of receipts on account of field operations or special services will be similarly treated.

(xv) In all indents for periodical supplies, the station register number and month of the indent on which the previous supply was drawn must be cited. If the indent is for a first supply it should be so stated.

(xvi) No voucher will ordinarily be returned by an audit officer to a disbursing or other officer who is therefore responsible that the necessary copies of vouchers are kept to complete the records of his office.

(xvii) Every voucher should, as far as possible, be complete in itself and all information necessary to elucidate a charge should be briefly noted thereon.

(xviii) Bills of contractors and agents will be prepared by the individual making the claim and submitted in original to the C. M. A. Contractors’ bills will be submitted through the I. A. S. C. or other officer signing the supply orders.

NOTE.—In the case of supplies to medical store depots, the contractors will be required to submit a separate bill under each of the heads mentioned in the margin, for all supplies and services rendered during the month, by the 10th of the month following that to which the bill pertains. The bill should be an abstract of all vouchers submitted in support thereof and should show the value and quantities of each voucher separately under their respective heads. The vouchers should be stitched to bills to prevent loss in transit.

- (1) Supply made under contract.
- (2) Supply made out of contract.
- (3) Supply made for other depot.

Bills which are not submitted in the month following that to which they pertain, should invariably be accompanied by the contractor’s explanation for the delay and the Officer in charge Medical Store Depot will offer his remarks on such explanations when transmitting the bill to the Controller of Military Accounts of the district for payment.

(xix) Vouchers for supplies to other departments and districts must be furnished to the audit officer concerned in duplicate.

(xx) Contingent returns of supply depots will be signed by the Supply Depot or depot company commander, as the case may be, and where the countersignature of higher financial authority is required they will be submitted through the audit officer to the G. O. C. District for such further action as may be necessary, together with vouchers for all items of expenditure exceeding Rs. 25 and a certificate in the following form :

“I certify that the expenditure charged in this return could not with due regard to the interests of the public service, be avoided. I have satisfied myself that the charges entered in this return have been really paid or have been submitted to the C. M. A.....district for payment to me or adjustment or for direct payment to the contractor for any supplies made by him in this connection. Vouchers for all items of expenditure above Rs. 25 in amount and all work bills are attached to the return. I have, as far as possible, obtained vouchers for other sums, and I am responsible that they have been destroyed or so defaced or mutilated that they cannot be used again.”

NOTE.—Countersigning officers will satisfy themselves that the charges made in a contingent return are of obvious necessity and are at fair and reasonable rates, that previous sanction for any item requiring it is attached, that the requisite vouchers are all received and in order, that the calculations are correct, and particularly that the expenditure does not exceed, and at the current rate of progress is not likely to exceed, the annual grant of the particular depot or depot

company concerned. If in any month, the monthly proportion of the budget allotment has been exceeded, a short explanation of the special circumstances which rendered the excess necessary must be submitted along with the contingent return.

53. Erasures and over-writings in any account, register, schedule, cash book or vouchers are absolutely forbidden; if any correction be necessary, the incorrect entry should be cancelled neatly in red ink, and the correct entry inserted. Each such correction, or any interpolation deemed necessary should be authenticated by the officer responsible setting his dated initials against each.

If documents containing erasures are received in the audit and account office they will be returned and the officers submitting them will be held wholly responsible for any delay or inconvenience that may arise in consequence.

54. All claims against Government must be presented on duly receipted vouchers to which, when necessary, a receipt stamp will be affixed. When more than one copy of a voucher is submitted the 'original' only need be stamped. With the following exceptions receipts for all sums exceeding Rs. 20 must be stamped.

- (a) Receipts given by, or on behalf of Government.
- (b) Receipts for interest on Government securities.
- (c) Receipts for pay and allowances of soldiers of the British or Indian Army (including Indian N. C. Os. serving with transport who have been promoted from the transport ranks and those serving on Military grass farms as overseers, Transport Veterinary assistants, 3rd and 4th grade, who rank as daffadars, but excluding Military Sub-Assistant Surgeons of the I. S. M. D.) when serving in such capacity, as also all persons below the rank of non-commissioned officer enrolled under the Indian Army Act or for their pensions, or allowances received in respect of their service as such, and when not serving Government in any other capacity.
- (d) Receipts on cheques sufficiently stamped or exempt from stamp duty.
- (e) Receipts granted by a Railway Company for freight and fares.
- (f) Receipts for any payment of money without consideration, such as receipts for grant-in-aid bills and for fees paid to Barristers-at-Law.

The following do not, however, come under any of the exceptions mentioned above, and must be stamped.

- (g) Receipts on acquittance rolls of establishments and each item of above Rs. 20 in value in any list of payments to different individuals.
- (h) Receipts for refund of repayment of security deposits.
- (i) Bills drawn for actual travelling expenses, or for services performed by units, and charges of a similar nature.
- (j) Receipts granted for any personal allowance.
- (k) Cheques drawn or receipts granted on account of cantonment or other similar local funds.

- (l) Receipts given for payment of maternity benefit under paragraph 371, Pay and Allowance Regulations, Part II, whether paid to the wife direct or to the husband on behalf of the wife.

In the case of claims from private individuals and bodies outside Government service, stamped receipts may be furnished after payment.

55. A payee, who has signed a postal money order receipt, is not bound to give a fresh stamped receipt to the remitter, provided the latter specifies in the postal money order receipt form on what account the money is paid.

56. Receipts for all payments should be obtained and submitted with the accounts to which they belong. In the case, however, of contingent charges when the amount involved is Rs. 25 or less the sub-vouchers need not be submitted to the audit officer. It will be sufficient in such cases if a certificate is entered on the disbursement voucher, under the separate signature of the officer concerned, that the necessary vouchers have been obtained and destroyed.

NOTE.—The receipt should be that of the vendor with whom Government deals directly and not that of a vendor who has sold articles to a second individual who in turn sells them to Government.

#### AUDIT AND OBJECTIONS.

57. No expenditure can be incurred without specific authority. Ordinarily all payments are made by audit officers; in the case of other military disbursing officers, authorised charges may be paid by them subject to post audit by audit officers concerned, but doubtful cases and charges specially prescribed in Appendices XV to XVII should be submitted for preaudit. In cases where the necessary sanction to unauthorised expenditure cannot be obtained in time, the officer incurring it should explain the circumstances to the audit officer who will pay the charges provisionally and on the responsibility of the officer incurring it.

Payments of refunds of cash receipts and recoveries can only be made on regular bills which must be sent to the audit officer for preaudit, but sums recovered as compensation for loss occasioned to Government by the failure or default of a contractor, and confiscated earnest moneys may be refunded by military disbursing officers on the authority of the administrative officer concerned.

58. Disbursing officers will submit their cash accounts to the audit officers concerned whose duty it is to check the expenditure in detail, and to compile the accounts. The estimate and regulations are the basis of their audit. They are required to check effectually all outstanding balances of money due to Government.

Store accounts will be audited locally, once every quarter, by local audit officers who will also check outstanding balances of stores as well as all excesses in stock, reserves or allotments. They will also check annually by actual counting, the stocks of articles held by units.

Local Audit Officers will also inspect once every half year, the accounts of all public and regimental funds maintained by units and formations, also credit notes, railway warrants, etc.

## CONTINGENT AND MISCELLANEOUS CHARGES.

59. All charges incurred must be paid and drawn at once, and under no circumstances may they be allowed to stand over to be paid from the grant of another year.

60. No money should be drawn unless it is required for immediate disbursement. It is not permissible to draw any money to prevent the lapse of budget grants.

61. Every public officer should exercise the same vigilance in respect to petty contingent expenses as a person of ordinary prudence would exercise in spending his own money. The drawing officer is further responsible for seeing that the rules regarding the preparation of vouchers are observed, that the money is either required for immediate disbursement or has already been paid from the permanent advance, that the expenditure is within the available appropriation and that all steps have been taken with a view to obtain an additional allotment if the original allotment has either been exceeded or is likely to be exceeded and that in the case of contract contingencies the proposed expenditure does not cause any excess over the contract grant.

62. It is the duty of a countersigning officer to see that the charges made in a contingent bill are of obvious necessity, and are at fair and reasonable rates; that previous sanction for any item requiring it is attached; that the requisite vouchers are all received and in order, and that the calculations are correct; and specially that the grants have not been exceeded or are likely to be exceeded and that the C. M. A. is informed either by a note on the bill or otherwise of the reason for any excess over the monthly proportion of the Appropriation. If expenditure be progressing too rapidly, he should communicate with the disbursing officer, and insist on its being checked.

63. A register of contingent expenditure shall be kept in each office, and the initials of the head of the office or of a gazetted officer to whom this duty has been delegated by him, shall be entered against the date of payment of each item.

64. When it is necessary to draw money for contingent expenses, as for example, when the permanent advance begins to run short, and in any case at the end of each month, or when a transfer of office takes place, the cashier or clerk concerned will rule a red ink line across the page of the register, strike the total and post the details of charges in a contingent bill in I. A. F. A.-115 and agree its total with that in the register. He will then lay the bill with the sub-vouchers and the register before the head of the office who will carefully scrutinise the entries, initialling them if necessary, and sign the bill which will then be dated and numbered and forwarded to the C. M. A. for payment.

65. In the case of contract contingencies, the sub-vouchers for more than Rs. 25 should be retained in the office while the others should be destroyed or so defaced that they cannot be used again.

66. For miscellaneous rulings relating to Contingent and Miscellaneous charges, see Appendix III.

## MISCELLANEOUS.

67. Only the under-mentioned officers are authorised to have cash assignments in their favour in the Treasury against which they will operate by cheques to meet ordinary departmental expenditure except pay and allowances of establishments which are disbursed by the C. M. A. after pre-audit. In the case of Dairy Farms, pay and T. A. bills will after audit by the C. M. A. be forwarded to the Farm for payment out of its cash assignment.

- (1) Superintendents of Remount Depots and District Remount Officers.
- (2) Assistant Directors of Grass Farms.
- (3) Assistant Directors of Dairy Farms.
- (4) Recruiting Officer for Gurkhas, Gorakhpur, for disbursements on account of units with which he deals.

NOTE.—General Officers Commanding, Commands, Districts, etc., are also granted cash assignments on civil treasuries only for the training grants allotted to them.

In all other cases payments are made direct by the Military Accounts Department.

68. Every officer in charge of Government money for whom no special form of cash book has been elsewhere prescribed, will keep an account of his cash transactions in I. A. F. A-125.

69. Cash balances of public and regimental funds may be kept together in the Regimental Treasure Chest provided separate cash accounts are maintained for Public and Regimental funds. In the event of any deficiency in the combined cash the public funds will have the first claim on all available cash.

70. Authorised regimental funds may be deposited in Post Office Savings Banks or invested in Post Office Cash Certificates (see para. 846, Regulations for the Army in India).

The deposit book or certificates will be kept, under lock and key, in the safe custody of the officer in charge of the funds.

71. The instructions regarding the expenditure of the "Annual Training Grant" and the maintenance of the Training Grant accounts are contained in Appendix IV.

72. The following procedure will be adopted by the Recruiting Officer in the maintenance of his accounts—

- (i) All sums required for disbursement by the Recruiting Officer on account of units with which he deals will be drawn by him from the monthly assignment placed at his disposal, which will be included in a lump sum in his general state of accounts rendered to the C. M. A., E. C. and U. P. District. That officer will watch the recovery of these sums through his demand register.
- (ii) The recruiting officer will send every month a receivable order to each unit together with a statement of expenditure incurred on its behalf during the past month.

V. *Dock charges*.—Actual charges paid to Port Trust authorities.

VI. *Other charges*.—

- (a) Extra handling charges for stores requiring to be handled more than once—as per town rates.
- (b) Any special charges incurred in the receipt and despatch of stores.
- (c) For checking and passing for payment steamer freight and other bills for stores not handled, for labour supplied, and for passages—Rs. 2-8 each.
- (d) For arranging shipment or discharge of explosives not handled—Rs. 2-8 for each consignment.
- (e) When Government carts or carriages are available for transport of stores to or from Cossipore and Ishapore the charge will be Rs. 3-8 per ton.

*N.B.*—The Agent for Government Consignments, as such, will receive, clear and despatch all stores tendered for despatch or found lying in railway stations, warehouses and agents' godowns, addressed to officers of Government by their official, as distinct from private designations, but, should such stores subsequently be proved not to be *bona fide* Government property, recovery will be made from the consignees at double the ordinary rates.

#### PAYMENT OF INSPECTION FEES ON COAL AND COKE CONSIGNED TO MILITARY DEPARTMENTS.

85. Inspection charges on coal and coke will be paid by the Controller of Military Accounts, Presidency and Assam District (Railway Section), Calcutta, on presentation by the Auditor General, Eastern Bengal Railway, Calcutta, of bills for quantities despatched after inspection.

#### EXPENDITURE ON REPAIRS TO EQUIPMENT BORNE ON CHARGE OF SAPPERS AND MINERS CORPS AND PROCEDURE FOR THE SUBMISSION OF BILLS CONNECTED THEREWITH.

86. Commandants of Sappers and Miners Corps or detached units may authorise expenditure on repairs to equipment borne on charge of the corps or detached units as repairable provided that the expenditure involved is covered by budget provision. These repairs will be executed regimentally in the corps workshop if the estimate of cost is accepted by the Chief Ordnance Officer. Bills for repairs will be submitted by O. C., Sappers & Miners Corps, direct to the C. M. A. concerned for payment.

When the exigencies of the service permit, stores necessary for repairs to ordnance equipment will be obtained from the Ordnance Corps otherwise the stores may be purchased locally subject to the condition that the expenditure involved is covered by budget provision.

#### REMITTANCE OF PUBLIC MONEY BY MILITARY UNITS AND FORMATIONS.

87. (1) In all cases in which officers commanding units and formations are required to remit public money to another station they should, if this cannot conveniently be done by cheques, do so by means of postal money

order, if the amount involved is less than Rs. 15 or by R. T. R. to be obtained from the C. M. A. concerned or the local treasury, as the case may be, if the amount to be remitted is Rs. 15 or more. In the case of sepoy's remittances, however, R. T. R. should be used, if convenient, irrespective of the sum involved. In no case should public money be remitted by means of Government currency notes in insured covers through the post office.

(2) Military disbursing officers, other than officers of the M. A. Department, having assignments on treasuries, requiring R. T. R., should send a requisition for R. T. Rs. together with a cheque for the aggregate value thereof to the government treasury on which they have got an assignment, with a request to cash the cheque 'by transfer' and issue the required R. T. Rs. in lieu thereof.

(3) All military officers remitting money by R. T. Rs. or money orders to other stations will observe the following procedure with a view to checking the proper disposal of such remittances.

(a) When sending a requisition for R. T. Rs. to the treasury officer or the C. M. A. concerned, I. A. F. A-610 should be prepared in duplicate, one copy with the required cash, cheque or bill, as the case may be, being sent to the authorities responsible for the issue of the R. T. Rs. and the other kept by the officer making the requisition. When the R. T. Rs. are received, they should be checked at once with the duplicate copy of the requisition, columns (1) and (2) of which should then be filled up before the R. T. Rs. are sent to their proper destination. The duplicate copies of I. A. F. A-610 should then be placed in a special file which will serve the purpose of a register.

(b) Military officers remitting money by postal money orders should maintain a register in the attached form, keep it posted up to date, and initial each item as it occurs in the column provided for the purpose.

(4) The checks prescribed above will be applied carefully and intelligently by officers responsible for doing so, and they will be held liable for any loss which may be caused to the State owing to their negligence or carelessness in the matter.

(5) The amount spent on account of the money order commission shall be recovered from Government in the usual manner on contingent bills duly supported by postal receipts and treated as ordinary contingent expenditure debitable against the provision made in the army estimates for incidental and miscellaneous expenses.



*Check register of Money Orders [see para. 87 (3) (b).]*

Item No.	Reference to Cash Book.	Date of issue of money order.	To whom remitted.	On what account remitted.	Amount.	Reference to postal receipt.	Reference to credit item in the cash book if M. O. is returned undelivered.	Reference to payees' receipt.	Initials.	REMARKS.
					Rs. A. P.					

### BOARDED OUT CAVALRY HORSES.

88. Officers Commanding British and Indian Cavalry Regiments will record the recoveries of insurance premia in respect of boarders, in additional columns in the register maintained in accordance with para. 7, Appendix XIV, Regulations for the Army in India.

(i) Date on which amount of premium is deposited into treasury, and number and date of treasury receipt.

(ii) Month's abstract of receipts and charges in which adjusted.

The register will be presented to the L. A. Os. of the M. A. Dept. for inspection. The L. A. O. will see that insurance premia have been correctly credited to Government for the first year as well as for subsequent years for which an expansion of allotment has been allowed in respect of each boarder. The total number of boarders shown as outstanding in the register will further be verified by a comparison with the number shown in the "Animal Account" as boarders.

### ACCOUNTS AND RETURNS.

89. Although unit accountants should in the ordinary course of their accounting duties, notice irregularities in returns, Os. C. units are responsible for seeing that the unit accountants who work under them, correctly check the various returns with the administrative orders they themselves issue. The O. C. and not the unit accountant is responsible for the correctness of returns, and for unauthorised issues made through the submission of incorrect returns.

### PROHIBITION OF INCURRING EXPENDITURE THE REGULARITY OF WHICH HAS BEEN CHALLENGED BY AN AUDIT AUTHORITY.

90. In cases where the regularity of an item of expenditure, including the issue of government stores, has been challenged by a unit accountant or other audit authority, no expenditure will be incurred by the O. C. the formation concerned without the previous written consent of the C. M. A. concerned.

### ADJUSTMENT OF COST OF MILITARY SEA PASSAGES FROM PORT TO PORT WITHIN INDIAN LIMITS.

91. The following instructions will be observed in connection with the adjustment of the cost of government sea passages of individuals—these pay and allowances are debitable to army estimates:—

(1) An administrative officer who authorises the journey to be made which involves a journey by sea from port to port will be required to furnish the following information on every movement:—

"The charge on account of sea journey is debitable to the estimate of the unit or formation) which is in the sub-district (or district)."

(2) In deciding the incidence of cost the administrative officer concerned will be guided by the following main principles :—

- (a) In the case of permanent transfers, the unit or formation to which the individual is posted will be debited with the cost.
- (b) In the case of temporary moves, the unit or formation to which the individual permanently belongs will be debited with the cost.
- (c) When an individual proceeds to another station to undergo a course of instruction, the unit of formation to which he permanently belongs will be debited with the cost.

When in doubt as to which unit or military accounts district is concerned, the administrative officer should refer to the C. M. A.

(3) In the event of the administrative officer concerned being unable to insert the required information in a movement order before the departure of the individual, he will insert the following note :—

“Information as to the unit or formation to which the cost is debitable and the C. M. A. responsible for finally compiling the cost of sea passage will follow direct to the C. M. A. who deals with the accounts of the port.”

(4) An administrative officer who issues a movement order involving a sea journey from port to port within Indian limits is responsible for supplying the individual concerned with an extra copy of the movement order which will be handed to the embarkation commandant at the port of embarkation, who will attach it in support of the original passage requisition on I. A. F. T-1724 sent to the shipping company.

#### PROCEDURE REGARDING DISPOSAL OF QUESTIONS OF A FINANCIAL NATURE.

92. Questions involving the interpretation of regulations, Army Instructions (India) and other decisions of Government involving financial or accounts consideration will, in the first instance, be referred by the local military authority to the C. M. A. concerned.

The rules for the disposal of an appeal against the decision of an audit officer are contained in para. 375 *et seq.* Regulations for the Army in India and the G. O. C. should dispose of the case if he agrees with the audit decision, but if he is unable to accept that decision, he can refer the matter to higher authority. In the latter case it is essential that the reasons why a G. O. C. is unable to accept the audit decision should be fully stated.

Every reference to Army Headquarters or to the G. of I. should be accompanied by a report from the C. M. A. concerned when the nature of the question under reference indicates that such a report is required.

#### INSTRUCTIONS FOR PREPARATION OF INDENTS AND SUPPLY ORDERS RELATIVE TO DEMANDS FOR SUPPLIES, TRANSPORT STORES, ETC., ON A CORPS, DEPT. OR CONTRACTOR.

93. In all cases, where sufficient information is not available on the indent itself to enable such check to be exercised as will prevent the possibility of fraud, all supply orders placed on contractors, and all indents for stores

transport, etc., placed on the I. A. S. Corps, or any other supplying department, will invariably show the amounts demanded both in words and figures.

94. The consignees should on receipt of railway receipts for the consignment of goods on F. O. R. basis, endorse the suppliers' bills or the supply orders (I. A. F. Z-2135) or the receipt vouchers (I. A. F. Z-2096), as the case may be, with the following certificate :—

“ Verified with the Railway Receipt No.....dated.....and the quantity credited in the ‘ Transit ’ column of my store Return for.....”

For this purpose a separate receipt column headed ‘ in transit ’ (F. O. R. basis) should be opened in the store return in which the quantity shown in the railway receipt should be entered. The store return will thus have two columns for each article—one for goods actually held in stock and the other for goods in transit. On receipt of the goods from the carrying railway, transfers from one column to the other should be effected.

**RULES FOR FACILITATING FREE REPLACEMENT OF STORES OR REFUND OF THEIR VALUE BY CONTRACTORS IN CASES WHERE GOODS HAVE BEEN DAMAGED OR LOST IN TRANSIT TO INDIA IN CONSEQUENCE OF NEGLIGENCE ON THE PART OF SUPPLIERS.**

95. In order that effective action may be taken by the D. G., India Store Department, London, against contractors who are responsible for losses in connection with the transit of their supplies, the consignee will in all cases where replacement or recovery of value from suppliers is required, communicate the fact by letter to the D. G. as soon as he is aware of the damage or shortage, instead of merely noting his request on the copy of the packing account to be returned to England eventually. The letter should contain full particulars of the damage or loss indicating as far as possible where the responsibility lies and whether free replacement, free repair, or refund of value of stores by contractor is expected. When such a letter is sent home its number and date should be quoted in the packing account.

## SECTION 2.—BRITISH TROOPS.

### General Instructions.

96. The general principles laid down in the King's Regulations and Royal Warrant which affect the payment of British troops and the control of public and regimental funds are, when not at variance with the orders contained in the Army Regulations, India, applicable to India.

97. Public money will not be placed in the custody of quartermasters, but public expenditure incurred by them will be paid by the audit officer on claims rendered by the O. C. and, except in the case of the wages of workmen, such payments will be made direct to the individuals concerned.

98. The O. C. is responsible that the accounts of his company commander are kept in conformity with regulations and that the rules relative to the distribution of pay are strictly observed.

99. When a unit moves to a station in the payment of another C. M. A. it will be taken into payment of the latter from the first day of the month in which the Headquarters of the corps moves from its station. When however a unit so transferred takes part in manœuvres, or is stationed at a camp of instruction *en route* to its new station, it will remain in the payment of the C. M. A. of the district from which it has moved until the first of the month in which the Headquarters arrive at its new station. When a unit is only temporarily detached from its district, it will remain in the payment of the C. M. A. of that district.

The last accounts of the unit transferred to another district, will be audited in full and forwarded to the C. M. A. of the new district. The latter will connect the first accounts prepared in his district with the above-mentioned accounts.

100. A nominal roll in duplicate showing the ranks of Indian establishment left behind will be prepared by the O. C. The original copy will be made over to the officer in whose charge the men are left and the duplicate copy to the C. M. A. of the district from which the unit is proceeding. The men will be paid through the accounts of the outgoing unit only to the end of the month preceding that in which it leaves the district.

101. Temporary marching establishments accompanying corps and regimental detachments will be paid regimentally. Marching establishments for mixed detachments will be paid by the I. A. S. Corps.

102. The balance of pay due to a military lunatic will be drawn by a duly authorised staff officer if the man was in staff employ, or regimentally if in regimental employ, and if married it will be paid to his family.

103. When a soldier is sentenced to penal servitude or imprisonment on the expiration of which he will not rejoin his corps, he will be informed (see K. R.) that the military authorities are not responsible for the custody of any private property which he may possess. Should he decline, or fail, to make

private arrangements for the custody or disposal of his property it will be sold by auction and a report of the amount realised, and of the account in which credit will be afforded, will be sent to the W. O. by the O. C. the corps.

NOTE.—The property of deserters and soldiers, convicted of felony will be dealt with in accordance with the "Regimental Debts Act" and the warrant and regulations relating thereto.

104. O. C. Companies may at any time be called upon to produce the balance of public money in their possession. All cash balances, whether in the possession of the O. C. Companies or belonging to regimental funds (see Regulations for the Army in India) will be verified quarterly by a regimental board. In the case of the R. A., the O. C. R. A., when there is one, otherwise the O. C. the station, will be present when the cash balances are being verified. These boards will also audit the separate cash accounts and balance sheets which are maintained for each regimental fund. The report of the board in either case will be retained by the O. C. the unit concerned. When a corps is on service, quarterly committees will be convened by the O. C. the station to verify the cash and accounts of depot commandants.

105. Cooks supplied by the I. A. S. Corps for British troops proceeding by sea from port to port in India, or by river in India or Burma (see paras. 693 and 694, Regulations for the Army in India) will be paid by the I. A. S. Corps but, except in the case of invalids and parties of details, when the expense will be borne by the State, the O. C. the troops will recover six pies for every day passed on boardship from each man for whom rations are cooked, and the amount will be credited to government in the pay and mess book (I. A. F. A-1).

106. A man of the army reserve residing in India will receive his pay quarterly in arrears in accordance with the rates laid down in the R. W. His pay bill will be prepared in I. A. F. A-320, and submitted to the staff officer of the brigade in which he resides who will countersign and transmit it to the officer concerned for direct payment.

NOTE 1.—Reservists granted permission to reside in India prior to 11th November 1919 only are entitled to army reserve pay.

NOTE 2.—The pay of Indian reservists of the R. A. will be drawn in the monthly pay bill (I. A. F. A-7) of the Indian establishment of the unit to which they are attached for training.

107. When a reservist entitled to army reserve pay changes his residence to another account district or leaves India on discharge or to complete his reserve service elsewhere, the staff officer concerned will apply to the audit officer for the reservist's I. p. c. (I. A. F. A-443), which in the former case will be forwarded with his other documents to the O. C. the brigade in which he will reside, and in the latter to the authorities specified in the Regulations for the 1st class Army Reserve.

108. All Indian establishments (except syces of cavalry, who will be paid by squadron commanders) are to be paid by the quartermaster except detachments permanently located at outstations, which will be paid by the O. C. the detachments.

109. Where it is impossible for the I. A. S. C. to make authorised issues of fuel and lighting oil in kind to British soldiers, these articles shall be purchased locally by O. C. units or formations to which the personnel in question is

attached, the cost thereof being recovered on a contingent bill. These purchases should in no case be made unless the A. D. S. & T. district or D. A. D. S. & T. independent brigade certifies that issues by the I. A. S. Corps are impracticable. The rates at which purchases are made should be approved by the A. D. S. & T., or D. A. D. S. & T. concerned.

In localities where coal is proportionately cheaper than firewood (*i.e.* where the amount of coal which may be issued, in lieu, costs less than the ration of firewood) coal should be purchased and issued in lieu of firewood.

110. All claims for increments of pay on behalf of British soldiers serving in British units in India will be supported by full particulars of the periods of service during which the soldier was not, under regulations, eligible for army pay.

Audit officers, before admitting claims for increments of pay in audit, will be furnished by Oa. C. units with these particulars, or a certificate to the effect that the soldier has not forfeited army pay during the period on which the claim is based.

111. All increases of pay of army school mistresses and pupil teachers shall in future be supported by a certificate in manuscript as follows:—

Name.....having completed.....year's service as  
.....and discharged the duties entrusted to her with  
zeal and efficiency (and having in the case of pupil teachers qualified by exami-  
nation for the increment) is granted an increase of pay of.....a year from  
the.....19.....in accordance with the provisions of the pay warrant.

Recommended

Date—————

O. C. Schools

G. O. C. District

Date—————

This certificate will be attached as a voucher to the account in which the first charge for an increment appears.

112. The cost of khaki drill clothing and helmets issued on board transport to British troops proceeding to India or Aden, will, when recovered, be credited to Indian Revenues.

113. The officer detailed to watch the proceedings at the trial of a soldier before a civil court will take with him a sum of money in order that he may pay on behalf of the accused any fine imposed by the magistrate. The amount paid will be charged against the soldier at Form 1 of the P. and M. Book supported by the receipt of the clerk of the Court.

## INSTRUCTIONS FOR PAYMENTS—

## PAYMENT OF MEN AND RECORD BY CAPTAIN.

114. The distribution of pay and account duties between the Captain and the accountant will be as under:—

(a) The Captain will—

- (1) regulate and make all cash payments to the soldier,
- (2) record all payments in the pay and mess book,
- (3) keep the regimental stoppage account of his company and
- (4) keep a simple account of cash received and paid.

(b) The accountant will prepare the company pay-list, and carry out all subsidiary duties directly connected therewith.

115. The pay and allowances of the soldier which are fixed at daily rates will be calculated on a weekly basis (*vide* Appendix VIII upto and including Friday in each week; he will be paid weekly in arrears on each Friday, and if possible, that will be the universal pay day. But if more convenient, payment may be made on Saturday calculated on all cases up to and including the previous Friday. The payments should be so arranged that he will draw, as nearly as possible, the same amount on each pay day. Should a soldier request permission to draw only a small amount on the first three or any other pay days and the balance on the last pay day of the month the Captain may meet his wishes. Extra duty pay or similar allowances which are fixed on a monthly basis, will be paid for the calendar month on the last pay day of that month.

116. The amounts required for the weekly payments and those mentioned in para. 117 will be obtained by the Captain from the C. M. A. on requisition in I. A. F. A-142 (to be sent through the accountant). This requisition should reach the accountant in sufficient time and should show clearly the week for which the cash is required. The cash requisitions received from Captains will be consolidated by the accountant and sent under the signature of the O. C. to the C. M. A. so as to reach him 3 clear days before the payment is due. The consolidated requisition will show clearly whether the officer commanding the unit desires one cheque in his favour or separate cheques for each or any individual squadron or company. Should a pay day fall on gazetted holiday, the Captain will forward the requisition to the accountant in sufficient time to admit of the cheque being received and cashed before hand.

No requisition will be submitted for cash required to meet casual payments from the last Friday in a month until the last day of that month; any cash required for the purpose should be included and shown separately in the requisition for the last Friday of the month. In no case should the cash requisitioned for, for this purpose exceed the limit for cash balance prescribed in para. 120.



117. Disbursements of the following nature only will be made from the amounts received weekly by the Captain :—

- (i) Advances of pay to soldiers when admissible under regulations. These payments should at once be notified to the accountant, the circumstances under which the advances were made being mentioned. For exception to this rule, see para. 163.
- (ii) Arrears of pay &c. of soldiers, when credited to them in the pay list.
- (iii) Weekly cash payments to soldiers.
- (iv) Allowance for stationery and repair of arms and accoutrements.
- (v) Staff allowances or extra duty pay due to soldiers.

NOTE.—While in hospital, soldiers may receive cash payments at the discretion of the officer in charge hospital who will bring their requirements to the notice of the C. O. Where the hospital is located in the vicinity of the patient's unit or detachment, an officer will visit the hospital weekly and make necessary payments. In other cases the procedure will be as authorized in paragraph 87. Cash payments will be limited to a maximum of Rs. 5 per week.

118. The pay and mess book (I. A. F. A-1) will be compiled for periods of complete calendar months. All payments made by the Captain and amounts chargeable against the soldiers on account of consolidated or miscellaneous stoppages, regimental bills etc., calculated for the full calendar month will be accounted for in the pay and mess book (I. A. F. A-1) which is the captain's record of all transactions with his men and the foundation of the pay list. Soldiers will be paid on a weekly basis on each Friday in accordance with para. 115 *ante*. The captain will have regard to the fact that the balances notified by the accountant in the pay lists include pay and allowances for the period after the last Friday in the month to the end of the calendar month. In the case, however, of an attached soldier, no cash transaction will appear in the pay and mess book, these will be accounted for in the captain's cash book, see para. 164.

119. All cash payments to the men on each pay day, as recorded in the pay and mess book, will be certified by two witnesses as well as by the officer paying the men. The pay sergeant should not be one of the witnesses. Casual payments will be entered in the column provided for the purpose in the pay and mess book, and must be supported by the men's receipts. The consolidated stoppages and regimental bills will be posted in their respective columns. Voluntary subscriptions or charges other than regimental bills (*e.g.*, games or rifle club subscriptions, haircutting charges, Royal Army Temperance Association or N. C. Os. room subscription etc.) or amounts due on account of petty articles supplied to soldiers in hospital, will, if recovered through the pay and mess book appear in the column for miscellaneous stoppages. Except as stated above, no adjustment of regimental claims will be made through public accounts.

120. The balance on each pay and mess book (I. A. F. A-1) should be as small as possible, and if at any time, it exceeds the limit noted below, a separate explanation of the reason for the excess balance will be furnished

by the Captain with the pay and mess book to the accountant for submission to the audit office with the pay list.

(a) Rs. 150 when the number of soldiers on pay is less than 150.

(b) Rs. 300 when the number of soldiers on pay is 150 or more.

121. The Captain will make over the original pay and mess book, keeping a duplicate copy for his own use, to the accountant, together with the necessary vouchers, as soon as possible after the last pay day of the month and in no case later than the second of the month following that to which it pertains.

#### REGIMENTAL STOPPAGES.

122. In order that the soldier may know exactly what amount will be stopped from his pay monthly, regimental stoppages will be consolidated to form a charge of so much a month against individuals *vide* appendix VII.

The monthly consolidated stoppages will be assessed separately for married and single warrant officers and sergeants, and for married and single rank and file in each unit, and will cover charges under the following heads:—

(1) Sergeant's mess subscriptions.

(2) Single sergeant's messing.

(3) Single men's messing.

(4) Library subscriptions.

(5) Washing.

(6) General barrack damages, *i.e.*, damages which cannot be assessed to individuals.

Charges for damages for which individuals can be held responsible will be recovered in cash, and accounted for by the captain in his cash book.

All payments for barrack damages will be made direct by the unit to the M. E. S.

#### PAYMENT OF BILLS.

123. The captain will pay all regimental bills on or before the last pay-day of each month. The vouchers in support of such charges will not accompany the pay and mess book. They will be produced for audit by the Inspecting Officer during his inspection of the accounts of the unit.

#### CAPTAIN'S CASH BOOK.

124. The captain will keep an account of his cash receipts and expenditure together with the regimental stoppage account in I. A. F. A-125 which should be bound in a register of a convenient size, the first half of the register being reserved for recording cash transactions, and the latter half for the regimental stoppage account. Only transactions of a public nature will appear in the cash book. The cash book and stoppage account should be balanced monthly and signed by the captain. The total amount recovered on account of miscellaneous stoppages during the month, as shown in the pay and mess book, will

be entered in lump in the cash book. The register will be retained in the company and produced for audit by the L. A. O. when called for. Specimen folios of a cash book and stoppage account are given in appendix IX.

#### CAPTAIN'S CASH ACCOUNT.

125. Form 3 of the pay and mess book is the captain's cash account in which he will debit himself with the cash received by him for weekly payments, and take credit for the total amount paid by him to the men, and for the total amount of consolidated and miscellaneous stoppages and regimental bills. No direct charges against the public, other than those specially authorised, will be included in this account. The balance on this form, together with that of the stoppage account, will represent the cash in possession of the captain, which he should be in a position to produce at once on handing over charge of the company, or whenever called upon to do so. He will not apply public money to any purpose not authorised by the regulations, nor will he advance, lend or exchange any sum for which he is accountable, or change private cheques out of public funds.

#### TRANSFER OF COMPANY COMMAND.

126. In the event of transfer of command, the officer taking over charge of a company will satisfy himself—

- (1) that the cash payments during the month as shown in the cash book agree with the entries in (a) the pay and mess book and (b) the stoppage account in the company ledger, also that they are supported by receipts and vouchers where necessary,
- (2) that all company bills have been paid up to the last day of the preceding month,
- (3) that the amount handed over, whether in cash or stamps, agrees with the balance shown in the cash book and stoppage account,
- (4) that the amount of permanent advance given to meet contingent expenses has been accounted for, *vide* paras. 12 and 49 Pay and Allowance Regulations, Part II.

#### INFORMATION TO BE SUPPLIED TO THE UNIT ACCOUNTANT.

##### (a) *Regimental Orders.*

127. Os. C. units are responsible that all information affecting the pay and allowances of officers and men under their command is punctually afforded to the accountant. One printed or typed copy of all regimental orders, Part II will be forwarded as issued by the adjutant in the case of British Cavalry and Infantry units and by the captain in the case of other units to the accountant who will adjust all such orders received by him upto and for the 25th of the month.

##### (b) *Ration Return.*

128. Page 1 of the ration return (I. A. F. S-1519-B) should be completed by the regiment daily with reference to the daily strength entitled to free

rations (including women and children) as may be arrived at with reference to the portion of the pay and mess book relating to rations, regimental orders (Part II) etc. On receipt from the victualling agent at the end of the last week of the month I. A. F. S-1520 showing the daily issue of articles and any other receipt vouchers from the I. A. S. Corps during the course of the month, the ration account on pages 2 & 3 of I. A. F. S-1519-B should be completed by the O. C. and signed. The particulars of issues on repayment to attached details should be embodied in the above account from the particulars noted on page 4.

The ration return (I. A. F. S-1519-B) should when duly completed in the above respects, be handed over to the unit accountant on the 3rd of the following month to which it pertains to enable him to make necessary adjustment in the accounts then under preparation.

*(c) War Office Payments.*

129. Except as provided for in para. 154, the captain will make over to the accountant all notifications in A. F. O-1706, duly receipted by the payees, on account of sums authorised by the War Office for payment. The accountant will then place these amounts to the credit of the individuals concerned in the current pay list or pay bill.

*(d) Monthly general certificate.*

130. Certain information and certificates connected with each unit are required by the accountant for completion of the pay bills or pay lists. These requirements have been embodied in the form of a monthly general certificate which will be made over by the O. C. the unit to the accountant seven clear days before the end of each month. Any readjustment of the amount billed for by the accountant and paid by the C. M. A. with reference to the information given in the monthly certificate owing to change of circumstances during the period intervening between the date of submission of the monthly certificate and the end of the month, will be made by the officer responsible for the payment of the amount shown in the pay bill or pay list affected, and he will inform the accountant at once of the readjustment, so that the payment may be realised in the next pay bill, etc. When a unit is proceeding out of India, this certificate will be rendered to the accountant at least nine clear days before the unit is due to quit its station.

*(e) Hospital stoppages.*

131. The hospital stoppage roll (I. A. F. A-55) will be prepared for the period commencing from the 26th of the month to the 25th of the following month and will be rendered for each company separately by the O. C. station or section hospital to the officer commanding the unit concerned on the 28th of the month who will make it over immediately to the accountant for adjustment of stoppages in the pay list of the current month. In order that recoveries may not be made from men exempt from hospital stoppages, the captain will, before the end of each month, furnish to the O. C. the hospital concerned the usual exemption certificate, or cite the number and date of the regimental order notifying the exemption. The cause of admission in hospital must be

given on the rolls by the hospital authorities who should state whether in the case of any individual mentioned therein, sickness was caused by an offence under the Army Act committed by them. The unit accountant should watch the receipt of the hospital stoppage rolls and see that they are submitted by the hospital authorities in all cases of admission into hospital.

### PAY LIST.

132. From data furnished to him by the captain, the accountant will compile the ledger account of each soldier in the pay list. The total of the company cash payments, stoppages and bills will be posted from the pay and mess book; other columns will be posted from regimental orders or from intimations received regarding credits and recoveries.

133. The accountant will proceed with the preparation of the pay list for the current month as soon as possible after the close of the previous month, the Dr. and Cr. balances of the men, and any other information necessary being taken from the office copy of the pay list for the preceding month. Each man's account will be credited with pay etc., for the full month at the rates in force on the last day of the preceding month and as copies of regimental orders, or other intimations regarding amounts due to or from soldiers are received, necessary adjustments will be made by debiting or crediting the account, as the case may be. Only the net amount of pay and allowances due to each man will be charged against the public. When units leave India on or before the 18th of the month, the pay, etc., due up to and for the date preceding the anticipated date of embarkation will be included in the pay list of the preceding month. In the case of soldiers leaving India, pay etc., will be credited up to and for the date preceding the anticipated date of embarkation, and in the case of soldiers transferred to extra regimental duty or to another unit or detached from their units for service in India, including the frontier, the period of which is likely to exceed three months, to the date on which they are last rationed in the company. In the case of transfer to another company in the same unit, pay will be charged to the end of the month.

134. The accountant will credit in the pay list, in the usual manner, the pay and allowances of a soldier granted furlough in India, leaving it to the captain to regulate the cash issues to him as indicated in para. 5 (II) Pay and Allowance Regulations, Part II.

135. The accountant will make no adjustments in the pay list on account of items received by him after the 25th of the month, except in regard to (1) hospital stoppages and (2) soldiers discharged in India or quitting India during the month. In these cases all particulars which have been received by him up to the date of final closing of the pay list will be taken into account.

136. The accountant will complete the preparation of the pay list by the evening of the 4th day of the month following that to which it relates, or the evening of the 2nd day following the receipt of the pay and mess book whichever is earlier. On the following day he will make over the pay list to the captain for scrutiny. The captain will retain the pay list for 2 days for reference by soldiers who may wish to see their accounts. If the captain or any of the men challenge the accuracy of any entry in the pay list the captain

will bring the matter to the notice of the accountant. If the accountant agrees that an amendment is required to pay list, he will make the necessary amendment, if, however, he does not consider any correction to the pay list to be required, no correction will be made, but it will be open to the captain to write a memorandum recording the amendments he considers necessary to the pay list.

On the evening of the 8th day of the month following that to which the pay list relates or of the 6th day following the receipt of the pay and mess book, whichever is earlier, the accountant will forward to the C. M. A., a copy of the pay list, retaining the original as his office copy. Before doing so he will obtain the signature of the captain to the certificate in both copies of the pay list. If the captain desires to submit a memorandum with the pay list he will add the following words at the beginning of the certificate "Subject to the remarks in the attached memorandum" and the accountant will forward the memorandum to the C. M. A. with the pay list, keeping a copy of it with the office copy of the pay list. The accountant will also submit to the C. M. A. with the pay list, a copy of Form No. 3 parts (i) and (ii) of the pay and mess book and an abstract of receipts and charges in I. A. F. C. M. A-47.

NOTE.—In the case of units on field service which leave depots in India, the accounts of the depots will be submitted to the C. M. A. of the district or of the Field Force in which the unit is serving.

137. After despatch of the pay list to the C. M. A. the accountant will make over the office copy to the captain who will carry forward the Dr. and Cr. balances shown therein into the pay and mess book then under preparation, obtain the signature of the men present with the unit in the remarks column in token of acceptance by them of their accounts and take necessary extracts of the accounts of the detached men for transmission to them for acceptance. The captain will not retain the office copy of the pay list for more than 5 days. All acceptances by detached men of their accounts will be made over to the accountant to be filed with the office copy of the pay list; the accountant will be responsible for seeing that he receives acceptances for all men on detached duty.

#### CAPTAIN'S RESPONSIBILITY IN REGARD TO CASH PAYMENTS.

138. The captain is responsible that no over-issues of cash to the soldier are made. He will, therefore, on receipt of the pay list from the accountant, take steps to curtail cash issues to any men shown to be in debt. On no account will any cash payment be made by him in respect of any increase in a soldier's rate of pay and allowances or any other charges until such increase or charges have been notified to the accountant, and the amount placed by the latter to the credit of the men's account in the pay list, or a cheque or R. T. R. including the amount has been received from the C. M. A. The appearance of a Dr. balance in the pay list will in itself be an indication that the cash issues should be curtailed.

139. The captain is responsible for the safe custody of all public money received by him, and for its expenditure in conformity with regulations and with due regard to the interests of his men.

N. C. Os. are not to be subjected to the risk of loss by having public money placed in their hands.

ADJUSTMENT OF A SOLDIER'S ACCOUNT ON TRANSFER IN INDIA, OR WHEN DETACHED FROM HIS UNIT FOR SERVICE IN INDIA, INCLUDING THE FRONTIER, THE PERIOD OF WHICH IS LIKELY TO EXCEED 3 MONTHS.

140. When a soldier is transferred to another unit or to extra regimental duty, his account will be adjusted as follows :—

- (1) On the date on which a transfer is effected the captain will furnish the accountant with I. A. F. A-27, duly completed, showing the cash paid to the soldier and the amounts due from him on account of regimental stoppages etc. up to the date of transfer. The accountant will close the soldier's account in the current pay list up to and for the date on which the latter is last rationed in his company. He will at once prepare the last pay certificate in duplicate and submit both copies to the officer commanding for his countersignature. The original will be forwarded to the officer commanding into whose payment the individual is proceeding. The duplicate will be sent to the audit officer concerned. The Cr. and Dr. balances and the date upto and for which payment has been made will be entered in ink on the l. p. c. in words as well as in figures. All such Cr. balances will be intimated separately on I. A. F. A-56 to the audit officer concerned.
- (2) British soldiers employed in command and district offices when their period of employment lasts for long periods, will be paid through the establishment pay bills of those offices. The procedure indicated above will also be followed in such cases. The l. p. ca. of men of formations to which unit accountants are not attached should be countersigned by the C. M. A.
- (3) In the case of British personnel detached from their permanent units for service in India, including the frontier, the duration of which is likely to exceed three months, a last pay certificate will be issued by the permanent units to the units to which the men are temporarily attached. The latter units will draw pay and debit it to the district in which the men's permanent units are located. This will not in any way affect the strength of the men's permanent unit nor that of the attached unit as the names of the men in question will be shown in the pay list of their permanent units as on detached duty. The unit to which they are temporarily attached will show the men as attached and not brought on their strength.

141. When the transfer is to a company of the same unit :—I. A. F. A-27 duly completed as above, and showing (1) the closing Dr. or Cr. balance on the previous month's account and (2) the rates of pay and allowances last admitted by the accountant, will be forwarded by the captain to the accountant, through the captain of the company to which the soldier has been transferred. The latter will enter the necessary particulars in his pay and mess book, pass

on the form to the accountant, and take the man on his payment. No l. p. c. will be issued.

142. Any Dr. balance of a soldier on transfer as mentioned in para. 141 will be included in the pay list in the column "Other miscellaneous credits due by the public" and any Cr. balance will be entered in the column 'Other miscellaneous debits due to the public.' The Dr. or Cr. balance will be shown on I. A. F. A-443; and will be debited or credited to the new company in the current pay list accordingly. The Dr. or Cr. balance shown in I. A. F. A-443 will appear in the pay list of the new company in the column 'other miscellaneous debits due to the public,' or 'other miscellaneous credits due by the public,' respectively. Any cash payments, etc., made to the soldier in the current month in the new company will appear in the appropriate column of the company's pay and mess book. Should a pay-day occur before the receipt of the man's l. p. c. he will be paid the normal weekly cash payment for men of his rank.

143. If after a soldier's transfer it is found that amounts are due to or from him in his old unit, these will be adjusted by the accountant of his old unit, who will credit or debit the man's new unit in the current pay list, his account being specially re-opened for the purpose. The accountant will then send to the O. C. of the man's new unit, intimation of the additional credit or debit in I. A. F. A-56.

#### SETTLEMENT OF ACCOUNTS OF CORPS LEAVING INDIA.

144. When a corps receives orders to embark for England or the Colonies, the unit accountant will at once take steps to close the accounts of the corps with the Indian Government, and will prepare an estimate (I. A. F. A-214) of pay, etc., required for the period of the voyage, and forward it through the C. M. A., concerned so as to reach the regimental paymaster of the corps concerned the fixed pay centre, *i.e.*, the station at which the record office of the unit is situated, or station paymaster of the colony concerned, at least one week before the corps is due to arrive at the port of embarkation.

The O. C. the corps will communicate to the audit officer through the accountant as soon as possible, the date of embarkation of the corps and will furnish the accountant with the names (1) of any officers and men who will remain in India on transfer to other corps, etc. and (2) of those who are not proceeding to the U. K. but embarking by the same transport for a station *en-route*. Payments made by the O. C. the company to men left behind in India in the month in which the corps embarks, will be recorded in a separate pay and mess book (I. A. F. A-1) which will be forwarded to the accountant before the corps leaves its station for the port of embarkation. The pay and mess book (I. A. F. A-1) for men leaving India will be rendered to the accountant at least 7 clear days before the corps is due to quit its station and will incorporate all cash payments to be made, and all stoppages intended to be recovered and all regimental bills to be paid prior to embarkation. The cash in possession of the O. C. the company will be shown in the pay and mess book (I. A. F. A-1) and will be paid (through the adjutant in the case of cavalry and infantry units) into the civil treasury supported by a receivable order on



I. A. F. A-507 and the treasury receipt will be forwarded through the accountant to the audit officer for adjustment.

145. The corps will be retained on the establishment of the district in which it was serving until the date of its embarkation. A last pay certificate (I. A. F. A-437), for officers will be prepared by the accountant in quadruplicate showing up to what date the officers will probably be paid and will be submitted by him about a month before the unit is timed to leave India, to the audit officer, who after checking it, will forward the original copy after countersignature to the O. C., the duplicate copy to the India Office, and the triplicate direct to the regimental agents. Any corrections made to these l. p. cs. by the audit officer will at the same time be communicated to the accountant and any alterations found necessary on audit of the final accounts to the l. p. cs. sent in advance, will be intimated to the several officers concerned.

Detailed instructions for the closing of final Indian accounts of corps leaving India are laid down in the 'Memorandum of information containing instructions for the preparation and settlement of the final Indian accounts of corps leaving India' which will be supplied by audit officers to officers commanding units under orders to leave India.

146. If the Officer in command of a detachment proceeding to England or the colonies has not sufficient public money to settle the ship's claim against the men at the port of disembarkation, he will be provided with the necessary funds by an accountant on the spot.

147. The regulations for the preparation and submission of pay lists of corps for the period of the voyage both to and from India are laid down in the W. O. Financial Instructions. See also Appendix X.

#### ADJUSTMENT OF ACCOUNT OF A SOLDIER PROCEEDING HOME OR A COLONIAL STATION ON TRANSFER OR DISCHARGE, ETC.

148. In the case of men proceeding home as time expired, invalided, transferred to Home Establishment or for discharge or transfer to the Army Reserve in the U. K. and who normally pass through the overseas rest camp, Deolali or Karachi the procedure laid down in I. A. O. No. 624 of 1926, reproduced as Appendix XI, will be followed by the O. C. the unit and the accountant. When men are ordered to embark direct from the unit without passing through an overseas rest camp the procedure laid down in annexure 'D' of the appendix will be observed.

149. In the case of wives of soldiers proceeding to the U. K. unaccompanied by their husbands through the exigencies of service, the officer commanding the unit will in compliance with the provisions of I. A. O. 239 of 1922 notify in Part II Orders full particulars of the family and the reasons for separation. A copy of this order together with a copy of H. E. the O.-in-C.'s sanction in the case of separation due to higher education of children or a copy of the recommendation of the medical board in the case of separation on medical grounds will be handed over to the unit accountant who will on receipt of these documents issue the usual last pay certificate to the India

Office or the Regimental Paymaster concerned, as the case may be, after satisfying himself that the separation is due to exigencies of service. Indication of the extent to which the term "exigencies of service" is applicable is given in I. A. O. No. 465 dated the 1st June 1925.

150. The captain will render I. A. F. A-27 to the accountant immediately the notification regarding the transfer &c. of a soldier appears in orders. The accountant will watch and call for I. A. F. A-27 if not received from the captain.

151. The captain will forward any claim for gratuity that may be due to a soldier's account, direct to the C. M. A. three weeks before the date of the man's discharge or transfer to the Army Reserve. The C. M. A. will without delay authorise the accountant to credit the amount admissible to the account of the soldier.

152. In the case of a soldier to be discharged by purchase, the captain will state, when rendering I. A. F. A-27 the amount of purchase money recovered, and will indicate the pay and mess book in which the amount will be credited.

The above procedure will also be followed in regard to the amount due from a soldier granted payment furlough under paragraph 847 of the Regulations for the Army in India.

153. When a soldier has been granted furlough out of India, an extract from the regimental orders giving the description and period of the furlough and a quotation of the para. of the Regulations of the Army in India or other order, under which the furlough has been sanctioned will be attached to his I. A. F. A-27.

154. The debit balance of a soldier to be discharged, transferred to the Army Reserve in India or leaving India otherwise than on furlough, will be debited against the captain in his pay and mess book, and credited to the soldier's account in the pay list for the month in which the casualty occurs. The accountant will, however, show the debit balance on the last pay certificate issued by him as due to the O. C. concerned. The amount of the debit balance will then be recovered by the officer into whose payment the soldier passes and remitted by him to the captain who will thus be reimbursed the amount deducted by the accountant. The debit balance of a soldier who has left India, if recovered, is authorised to be charged by the home authorities on A. F. O. 1706. On receipt of this authority, the captain will charge the amount in form 3 (1) of the pay and mess book, and forward the letter of authority duly receipted by him to support the charge.

155. Amounts discovered to be due to or from soldiers who have proceeded home or have been discharged or transferred to the Army Reserve in India will be adjusted as under :—

An amount due to a soldier will be credited by the accountant to the soldier's account, which will be specially reopened for the purpose in the current pay list and it will be intimated to the C. M. A. through the O. C. the unit. The amount will then be remitted to the soldier, if he is in India, by the captain, otherwise by means of I. A. F. A-602 issued by the O. C. in triplicate and sent through the C. M. A. concerned.

An amount due from a soldier will likewise be debited by the accountant to the man's account, and will be dealt with in the manner indicated in para 154. The accountant will not issue an amended last pay certificate merely to show the correct balance but will communicate through the O. C. the unit to the officer into whose payment the soldier has passed, the amount recoverable, and will also inform the captain from whose payment the man has passed of the action taken. All future action in regard to the adjustment of the debtor balance will then be taken by the latter until he has been reimbursed the amount debited to him or gets the amounts written off as a ledger debt should it prove irrecoverable.

156. The above arrangements do not apply in the case of furlough men. The balances of such men will be carried forward in the pay list month by month until they return to India. A. F. O-1809-G and I. A. F. A-33 will not be prepared for these men who will receive before leaving their units, the advances admissible under Pay and Allowance Regulations, Part II, para. 5 and the advance will be shown on their last pay certificates which will be sent to the India Office.

In the case of a soldier being in debt when proceeding on furlough to the United Kingdom his debtor balance should be noted on his last pay certificate with instructions for recovery or otherwise during furlough, to enable the India Office to take necessary action in case the soldier is transferred to the Home Establishment without returning to India. The balance of such men will, however be carried forward in the pay lists month by month until the men are transferred to the Home Establishment or return to India.

157. C. Os. and heads of departments will take steps to ensure that every non-commissioned officer and man proceeding on furlough to the U. K. (other than those who are entitled to travel on warrant on arrival) is warned individually, *in writing*, that, on arrival at the port of disembarkation, he will be required to make his own arrangements for his onward journey by rail, and must accordingly be in possession of sufficient funds to meet the cost of railway tickets. It should be made clear that embarkation authorities at ports are not authorised to make advances or to issue railway warrants in respect of such journeys.

#### INSTRUCTIONS FOR THE PAYMENT AND ADJUSTMENT OF ADVANCES TO, AND CHARGES AGAINST, BRITISH TROOPS ARRIVING IN OVERSEAS REST CAMPS, DEOLALI AND KARACHI FROM THE U. K. OR ELSEWHERE FOR ONWARD DESPATCH TO STATIONS IN INDIA.

158 (1) *Method of payment*.—For every soldier who arrives at the camp, acquittance rolls will be prepared in triplicate. Each copy will be signed in ink by the payee and the paying officer, and should bear the actual date on which the payment is made.

Separate acquittance rolls should be prepared for each unit, and in the case of details of the R. A., R. A. S. C., etc., who are unposted at the time payment is made, separate acquittance rolls should be prepared for each soldier.

These acquittance rolls will be prefixed by the letter 'P' indicating pay

If a soldier does not desire a payment at the camp, the word '*Nil*' will be entered against his name on the acquittance roll and his signature will not be required.

No payments will be made from this account to wives unaccompanied by their husbands but at the discretion of the O. C. overseas rest camp, or the officer deputed by him, advances may be made to soldiers who arrive at the camp to conduct their wives up country.

(2) *Messing and other charges*.—Every soldier will be required to sign an acquittance roll in triplicate, for the amount due from him.

The rolls will also be signed by the pay officer in token of their correctness, and will be endorsed "Messing charges from            to           " or such other particulars as may be necessary. These rolls will be prefixed by the letter 'S' indicating 'Stoppages', and will be dealt with in exactly the same manner as acquittance rolls for advances of pay.

These rolls will be prepared for every soldier who arrives at the camp, but in the case where there is no liability for messing or other charges, the word '*Nil*' will be entered against the name on the roll, and the soldier's signature will not be required.

(3) *Disposal of acquittance rolls*.—Original acquittance rolls will be forwarded to the O. C. the unit concerned as soon as possible, but in no case later than three days after the drafts or details have left the camp.

A duplicate copy of the memo. forwarding the acquittance rolls to units, will be sent to the C. M. A. concerned, to notify him that the advances have been made.

It is very important that receipts for all acquittance rolls sent to O. C. units, should be acknowledged by them by return of post and recoveries effected through pay lists by their unit accountants.

(4) *Issue of Cash*.—The commandant, overseas rest camp, should arrange with the military accounts office at the camp regarding the issue of cash required to make the payments on the acquittance rolls.

(5) The foregoing rules apply equally to the details passing through the Indian Section of the Camp.

#### LEDGER DEBTS.

159. The unrecovered debts of a soldier incurred before his embarkation will, on his arrival in India, be taken over and adjusted by the officer to whose payment the soldier is transferred, but the adjustment of obligatory charges incurred in India, which are unavoidable and authorised debits against a soldier's pay, will take priority over the debts incurred elsewhere. The latter will, on receipt of the soldier's account, be remitted in full to England by the audit officer.

NOTE.—The amount recoverable from the W. O. on account of any liability incurred by a soldier when on the Imperial Establishment which remains unadjusted at the end of his Indian service, should be the lowest balance he has reached in India.

160. Irrecoverable debts of soldiers will be disposed of under the orders of the brigade commander in communication with the audit officer concerned

(O. M. A. in cases where recoveries have to be made from the W. O.). They include debts incurred wholly in India or partly elsewhere. The latter, if substantiated by the soldier's ledger sheets, will be refunded by the W. O. When applying to the brigade commander to write off irrecoverable debts, the O. C. will observe the following instructions :—

- (i) Applications are to be accompanied by separate sheets (I. A. F. A-443) for each month's account affected, and any portion of a debt incurred before a soldier's embarkation for India is to be kept distinct from debts incurred in India. Such applications must not be submitted until the soldier concerned has become non-effective, and the officer submitting the claim must show that all possible recoveries have been made from the soldier up to the date on which he became non-effective.
- (ii) Particulars connected with public stoppages, non-obligatory expenditure incurred by the soldier, and all charges transferred from other units, are to be furnished, and the dates of such transactions are to be given.
- (iii) Deductions from the pay of soldiers who are in debt will be regulated by para. 42, Financial Regulations for the Army in India, Part I, under which they will receive two-thirds of their pay and allowances after deducting the usual regimental charges.
- (iv) Copies of receipts for articles of clothing and necessities issued to the soldier are to be furnished together with a certificate from the O. C. that the issues made were necessary.

NOTE.—Fines for drunkenness should not be included in the ledger sheets of British soldiers.

**PAYMENT TO MEN ATTACHED TO COMPANIES OTHER THAN THEIR OWN, EXCEPT MEN DETACHED FROM THEIR UNITS FOR SERVICE IN INDIA, INCLUDING THE FRONTIER, THE DURATION OF WHICH IS LIKELY TO EXCEED THREE MONTHS.**

161. Attached soldiers will be retained on the payment of the company to which they belong. The following procedure will be observed for the payment of such men when they are on detached duty, as distinct from extra regimental duty :—

- (i) The captain will record the amount to be paid to the soldier in the column provided for casual payments in the pay and mess book of the month for which the payment is due, and will prepare a detachment pay sheet for the amount which together with a cash requisition, will be forwarded through the accountant to reach the O. M. A. five clear days before the end of the month preceding that for which the payment is intended. He will also show the total amount of each such requisition at item 2 of the Dr. side of Form 3 (i) of his pay and mess book, under the head "Payment to detached soldiers (I. A. F. A-33)".
- (ii) The O. M. A. will forward the detachment pay sheet to the captain of the company to which the soldier is attached, with a cheque

made payable in the month in which the first pay day falls. The captain will record weekly payments on the detachment pay sheet, and obtain thereon the signature of the soldier or of the witness to the payment, and then return it to the captain of the man's company.

- (iii) The latter will on receipt back of the form see that the amount authorised to be paid has been duly accounted for, and will then make it over to the accountant as a voucher to the pay and mess book in which the payment appeared.

162. When an attached soldier rejoins his own company or is attached to another company, before the full amount shown on the detachment pay sheet has been paid to him, the undisbursed amount will be remitted to the captain of the man's own company by means of a public service transfer receipt (*vide* instructions on I. A. F. A-610) obtained from the local treasury, together with the detachment pay sheet duly completed. The amount will then be given up in Form 3 (i) of the pay and mess book of the company to which the soldier belongs to enable the accountant to adjust the amount already debited to the soldier. In the case of a man transferred to another company before the full amount is paid, the captain of the man's company will render to the C. M. A. in the usual manner, a supplementary detachment pay sheet.

163. Articles of clothing and necessities required on payment will be obtained from the unit to which the attached soldier belongs. Any authorised advance made to the soldier will be recovered without the intervention of the accountant. The payment will not appear in the pay and mess book of the officer who made the advance.

164. Amounts due on account of regimental bills, and stoppages and the cost of rations issued on payment, will be recovered in cash by the captain of the company to which the soldier is attached, and he will show the recoveries in the detachment pay sheet, and account for the amount in his cash book. Amounts for which credit is due to Government will be paid into the local treasury on a receivable order, and the treasury receipt will be forwarded by that officer to the audit officer concerned for adjustment, together with a statement showing how the amount has been arrived at, and the names of the individuals from whom the recoveries have been effected.

#### ACCOUNTS OF DEPOTS, SANITARIA, ATTACHED SECTIONS ETC.

165. (1) When a complete unit or company is stationed at a depot or sanitarium the captain will render his pay and mess book to the accountant as usual.

(2) The accounts of the commandant and of section commanders at a sanitarium will be kept in I. A. F. A-125. The pay of the Indian establishments of a sanitarium will be charged in I. A. F. A-38 and the regimental pay and the allowances of the section commanders will continue to be charged in the pay bill (I. A. F. A-4 or 5) of the respective corps to which they belong, and will be remitted to them by the audit officer, section command allowance being drawn in I. A. F. A-35.

(3) Soldiers attached to a sanitarium will be retained on the payment of their corps and paid out of the remittances received from the audit officer to the extent indicated in the detachment pay sheet (I. A. F. A-33) which accompanies each remittance see para. 161. The captain of the company to which the soldier is attached will not render any pay and mess book but will maintain a cash book and stoppage account in the usual manner. He will keep the soldier's unit informed of all circumstances affecting his pay and allowances, and will furnish to the O. C. without delay extracts from the depot orders, etc., for republication in the regimental orders of the man's unit.

#### PAY AND ALLOWANCES OF REGIMENTAL OFFICERS.

166. The pay, etc., of officers will be drawn by the accountant in a pay bill which should be submitted so as to reach the C. M. A. not later than the third day preceding the close of the month, the actual date of despatch of the pay bill from outstations being fixed by the C. M. A. with reference to the period of transit by post. Two days before the date fixed for the despatch of the pay bill the accountant will close it, the bill being prepared with reference to the preceding month's pay bill and information given in regimental orders received by the accountant up to the day preceding that on which the bill is to be closed. All contract and other allowances due to officers of units will be included in the officers' pay bill, company allowances will be drawn by the captain in the pay and mess book. After he has closed the pay bill the accountant will place it before the O. C. the unit, who will retain it for a day for scrutiny by himself and by the other officers of the unit. In cases where, as a result of the scrutiny of the O. C., the accountant agrees that an amendment is required to the pay bill, he will make the necessary amendment. Where, however, he does not consider any correction to the pay bill to be required, no correction will be made in the pay bill, and it will be open to the O. C. to write a memorandum recording the amendments he considers necessary to the pay bill. The pay bill, duly receipted by the payees, will be returned to the accountant on the morning of the day fixed for the despatch of the pay bill. The officers will receipt the pay bill for the amount to be remitted to their agents. The signature of one officer for another, unless supported by the power of attorney, cannot be accepted as a legal acquittance. The pay bill containing the acquittances of the payees will be signed by the O. C. and forwarded to the C. M. A. with the memorandum, if any, which the O. C. desires to submit with it. Forms showing full particulars of payments to be made to bankers or agents should also be forwarded to the C. M. A. with the pay bill to enable the C. M. A. to send them with the cheques to the banker or agent. The accountant should keep a copy of the pay bill and of the memorandum with him for record and future reference. The pay and allowances of officers will be paid by the C. M. A. as claimed in the pay bill to the officers individually or to their agents or bankers. The band and mess allowances will be paid direct to the O. C. by the C. M. A. unless it is desired that they should be paid to an agent or banker. Contract allowances will be paid to the adjutant, quartermaster or captain as the case may be.





In case (b) the officer's name will be brought on the pay bill of the unit to which he joins, (a) on receipt of a countersigned l. p. c. or other intimation from the C. M. A. or (b) with reference to the home l. p. c. produced by the officer.

If in the latter case the officer is not in possession of a home l. p. c. a reference should be made to the C. M. A. before including his name in the pay bill of the unit to which he is posted in India.

170. The pay, etc., of an officer absent on leave (including privilege leave in India, will be drawn in the officer's pay bill and remitted to him direct, it may be paid to his banker or agent by the C. M. A. provided the officer has furnished the O. C. with a written request to that effect and the banker or agent has complied with the requirements of para. 52, Financial Regulations for the Army in India, Part I. If proceeding on privilege leave out of India an officer may, at his option, draw his privilege leave allowances either in India or at the Home treasury (i.e., from the India Office) or on return from leave *vide* para. 53, Financial Regulations for the Army in India, Part I and para. 2, Pay and Allowance Regulations, Part II.

Cheques in favour of bankers or agents will only be issued on treasury bills within the area of the district or command in which the officer may be serving (see para. 48, Financial Regulations for the Army in India, Part I).

#### TRAVELLING ALLOWANCES OF OFFICERS.

171. When an officer is transferred or directed to proceed to another station on duty in the same or another district, the accountant of the unit to which the officer is transferred, etc., will prepare the travelling allowance bill for him in I. A. F. T-1715 or 1716. In the case of a transfer the officer, before he leaves his old station, will obtain a copy of the form from the accountant of his old unit and will have the relevant portions of statements 'A' & 'B' completed before he leaves his old station. On arrival at his new station he will have statement C of the form completed by the accountant of his new unit and send the travelling claim duly signed, receipted and countersigned to the C. M. A. of the district to which he has been transferred for payment. In the case of an officer proceeding on temporary duty to another station I. A. F. T-1716 duly completed should be forwarded to the audit officer by whom he is paid on completion of the return journey.

172. If the officer requires an advance of travelling allowance before proceeding on the journey, and if there is time, he should obtain the advance from the C. M. A. on a receipt to which one-anna stamp should be affixed when the sum exceeds Rs. 20 and in which details should be given showing how the amount of advance asked for has been arrived at. The accountant will give the officer all reasonable assistance in the preparation of a bill for the advance. Should time not permit of an advance being drawn from the C. M. A. an advance of travelling allowance may be obtained from the treasury under para. 16, Pay and Allowance Regulations, Part II. (see para. 33, A. R., I., Vol. X.)

All advances drawn, whether from the C. M. A. or from the treasury, should be deducted from the travelling allowance bill mentioned in para. 171

and the advance will be kept as a demand against the officer by the C. M. A. of the district to which he is transferred to whom the advance will be notified with the l. p. c. of the officer.

#### ADJUSTMENT OF SUBSCRIPTIONS, ETC., DUE FROM OFFICERS.

173. The monthly subscriptions and donations due from officers to the various regimental funds, and also mess and band subscriptions, will be paid direct by the officers concerned.

174. Subscriptions to the Military Widows' Fund, British Service, are payable quarterly, half-yearly or yearly, in advance, whichever is most convenient to the officer, and may be paid in one of the following ways :—

- (a) By cheque on any bank of India, made payable to "The Secretary Military Widows' Fund, British Service" and sent direct to him in Simla. If a cheque is payable at a station other than Simla, 2 annas for every Rs. 25 or fraction thereof, should be added to the cheque to cover bank commission.
- (b) Through bankers or agents, who should be instructed to remit direct to the Secretary quarterly, half-yearly or yearly (as the subscriber may desire). Subscriptions should be paid by a draft on Simla and not by money order.
- (c) Through the officer's pay bill.

#### TRANSFER OF OFFICE.

175. When an officer, who renders claims or cash requisitions monthly for payment to C. M. A., makes over his duties to another, he should send a facsimile (in duplicate) of the relieving officer's signature to the C. M. A., in order that the latter may satisfy himself as to the validity of claims, etc., presented to him.

#### EDUCATIONAL AND INDIAN ESTABLISHMENT.

176. The accountant will prepare the pay bill of the Educational establishment on I. A. F. A-6 and that of the Indian establishment on I. A. F. A-7 and submit it to the C. M. A. for payment through the O. C. unit, the procedure indicated in para. 166 being closely followed. The pay and allowances of both the establishments will be drawn for a calendar month with reference to the previous month's pay bills and information received by the accountant from the 26th of the preceding month to the 25th of the current month.

177. Schoolmasters may, if desired, be paid weekly, the amount required being obtained on weekly cash requisitions from the C. M. A. Amounts so advanced will be adjusted by the accountant when closing the educational establishment pay bill at the end of the month.

178. Nerrick rates of pay admissible to the Indian establishment when not notified in brigade or station orders, will be obtained by the O. C. the unit in direct communication with the civil or cantonment authorities, and pay at those rates will be drawn in the I. A. F. A-7 for men entitled thereto.

179. An Indian soldier or follower discharged will ordinarily be paid on the next pay day. When, however, it is considered unavoidable to settle up with a man before he leaves the unit the necessary information should be furnished by the O. C. or quartermaster concerned to the accountant who will at once prepare a supplementary bill for the man in I. A. F. A-7 and submit through the O. C. to the C. M. A. for payment. The general principles laid down in the Instructions for I. T. should be followed in the case of the accounts of the Indian personnel serving with British units.

#### PERMANENT ADVANCE.

180. An O. C. will be allowed a permanent advance to meet the cost of contingent expenditure, and local purchase on account of miscellaneous supplies chargeable against the annual allotment. Application for this permanent advance, stating the amount required, will be made to the C. M. A. No pay or allowances will be disbursed from a permanent advance, except in the instances referred to in the note to para. 49, Pay and Allowance Regulations, Part II.

181. On the tenth of each month, the expenditure incurred from the permanent advance up to date will be included in a contingent bill (I. A. F. A-115) which will be forwarded with the necessary vouchers to the C. M. A. for payment, in order that the permanent advance may be recouped. The officer receiving the advance will be held personally responsible for the amount until he has accounted for it to his successor in the manner prescribed in para. 49, Pay and Allowance Regulations, Part II.

182. Before a unit embarks for the U. K. or the colonies, the O. C. will pay into the nearest treasury the unexpended balance of the permanent advance in his possession, and forward the treasury receipt to the C. M. A. together with a statement showing how the amount of permanent advance allowed to him has been accounted for. He will at the same time submit to the C. M. A. a bill in adjustment, supported by the necessary vouchers, for the expenditure incurred against the permanent advance for which no claim has been rendered. When a unit is transferred to the payment of another C. M. A., the O. C. will retain the permanent advance in his possession.

#### RECEIPTS AND RECOVERIES.

183. All claims due to Government will ordinarily be adjusted through the pay list or pay bills prepared by the accountant, supported by the prescribed vouchers as indicated below. The officer who receives the claim will communicate it to the accountant, as soon as possible, and furnish him with the necessary vouchers in connection therewith.

(i) Recoveries on account of stoppages for public clothing lost or destroyed *vide* A. R., I., Vol. XI.

(ii) Rations obtained on payment :

A statement (I. A. F. S-1519) showing the value of rations issued on payment to individuals, etc.

(iii) Other articles issued on payment.

Priced issue vouchers in duplicate (duly receipted) together with I. A. F. A-57A and a statement showing the amount due from each individual and the month's pay list, etc., in which the adjustment should be made.

184. To enable the accountant to charge up the amounts due from men on account of clothing and necessaries issued on payment the captain will prepare a cash summary in I. A. F. C-866A which will be sent at the end of the month with the pay and mess book to the accountant.

185. The accountant will debit the amount due, to individuals concerned, but when this is not possible, the adjustment will be made as under :—

- (i) By deduction from the contract allowance, etc., due to the unit if desired by the O. C.
- (ii) By payment into the local treasury on a receivable order, the treasury receipt being forwarded through the accountant to the audit officer for whom the credit is intended, see para. 164.
- (iii) All rolls in connection with voluntary, compulsory and miscellaneous remittances or stoppages will be submitted through the accountant by the captain.

186. Amounts received by the captain for credit to Government, *e.g.*, discharge purchase money, amounts recovered on account of payment furloughs granted to men, etc., will be credited at item 3 of Form 3 (i) of the current pay and mess book. The credit on account of discharge purchase money will be supported by a statement in I. A. F. A-52 which, after completion, will be returned to the captain for record with the documents of the discharged soldier. No refund of passage money in the case of a soldier discharged in England while on payment furlough will be made in India.

#### OBJECTIONS ON AUDIT.

187. Objections and observations raised on audit of the accounts of a unit will be communicated by the C. M. A. to the O. C., who will pass it to the accountant for adjustment of any amounts objected to as indicated below. In the case of individuals whose pay is not drawn through the pay list, recovery will be effected as laid down in para. 41, Financial Regulations for the Army in India, Part I.

- (i) When a charge is inadmissible : the amount objected to will be at once credited to Government in the current pay list by debiting the account of the individual affected.
- (ii) When an amount has been undercharged : the amount will at once be credited to the account of the individual concerned.
- (iii) When a charge is admissible but has not been properly vouched, or, if the objection appears to be incorrect : the recovery will be deferred until receipt of the final decision of the C. M. A. on the explanation, etc., furnished by the accountant through the O. C.

188. When recovery is effected on account of an objection its necessity will be explained in the column for remarks in the pay list or pay bill.

## REMITTANCES TO ENGLAND.

189. The following procedure will be observed when remittances are made to England or the colonies :—

- (i) The amount to be remitted on account of voluntary family remittances or credits of deceased men, or the balances of men sent home as insanes, or on sentence to penal servitude, or for discharge with ignominy, etc., will not appear in the pay and mess book.

The accountant will debit the individuals concerned in the current pay list, or pay bill on receipt of the remittance rolls from the captain and he will send one copy of the remittance roll to the C. M. A. through the O. C.

- (ii) Remittances to England on account of Post Office Savings Bank deposits will be made in accordance with the instructions in Appendix XII.
- (iii) The remittance of a detached soldier, who is borne on the payment of his company, will be made through his own unit, and not through the unit to which he is attached.
- (iv) Officers Commanding are responsible for the prompt notification of all casualties to the Home authorities and for the submission of the non-effective account to the C. M. A., see para. 193.

190. The amounts of voluntary remittances by schoolmasters or school-mistresses will be communicated by the O. C. to the accountant in time to enable the latter to close, on the prescribed date, the pay bill of the educational establishment for the month in the pay bill of which the credit is required to be afforded.

191. Authority for the payment of miscellaneous remittances will be sent by the C. M. A. direct to the paymaster or other disbursing officer in England or the colonies, and the necessary information will be furnished to the C. M. A. as soon as the necessity for the remittance arises. These remittances will not appear in the pay and mess book but will be taken into account by the captain in regulating the cash issues to individuals concerned. The memorandum communicating the necessary information to the C. M. A. should also have a certificate endorsed on it by the accountant that the amount has been debited in the pay list or pay bill of the individual and the number and date of the memorandum should be quoted against the entry in the pay list or pay bill.

192. The rules regulating compulsory stoppages and voluntary payments for the wives and children of British soldiers serving with units of the British service are contained in Appendix XIII.

## NON-EFFECTIVE ACCOUNTS.

193. The captain will prepare the heading and Forms 3 and 4 (Savings Bank balance and sale of kit) of A. F. O-1625, and will forward it as soon as possible after the casualty has occurred, to the accountant for completion. He will, at the same time, if the estate of the deceased soldier is wholly dis-

tributable in India, forward a claim for any gratuity due direct to the C. M. A. for preaudit. On receipt from the C. M. A. of information of the amount for which the claim has been passed the accountant will complete the remainder of the form and return it to the captain who will include the balance in a casualty return (I. A. F. A-701) prepared in duplicate for remittance to England through the C. M. A. The proceeds of sale of kit will be recovered by the accountant through the account of the purchasers, or they may be recovered in cash by the captain and credited in Form 3 (i) of his pay and mess book.

In those cases in which the estates of deceased soldiers are not wholly distributable in India, the captain will show the amount of gratuity in red ink on the Dr. side of Form I when forwarding A. F. O-1625 to C. M. A.

A non-effective account together with I. A. F. A-701 must be sent as soon as possible after the death of a soldier. It is also required to be sent in the case of insanes and those discharged with ignominy.

#### MISCELLANEOUS.

194. For special rules applicable to British Troops serving at Aden see Appendix XIV.

195. For a list of recognised claims relating to British Troops see Appendix XVI.

196. The instructions for the preparation and submission of accounts of units on active service are laid down in the Field Service Regulations, India.

### SECTION 3.—AUXILIARY FORCE, INDIA.

197. The following system for the issue of pay, bonus and horse allowance to members of the A. F. India will be observed—

- (1) A ledger account will be maintained for every officer, other than a commanding officer, and for every non-commissioned officer and man showing the number of days, or fractions of a day, on which training has been undergone and the amount of pay thereby earned.
- (2) There will be three payments annually, one to be up to the 28th February, and one in April. The third payment will take place during the training camp if desired, otherwise at any convenient date, to be arranged by the C. M. A. with the approval of the district commander. In cases where it is considered desirable, however, units may, with the concurrence of the district commander, elect to draw pay monthly.
- (3) Subject to the conditions in para. 163 of the Regulations for the Auxiliary Force, India, horse allowance will be paid at the option of the members of the Force entitled to this allowance, either monthly or concurrently with their ordinary pay.

At the end of each period, mentioned above, an extract from this ledger will be submitted to the C. M. A. of the district who will thereon remit the amount admissible to the non-commissioned officers and men to the officer commanding.

- (4) The bonus will be paid in the first payment occurring after the non-commissioned officers and men become entitled thereto.
- (5) A commanding officer will draw pay as in (1) under the orders of the officer commanding the district.

198. The adjutants of A. F. units can sign contingent bills for O. G. when they are officers of the regular forces.

NOTE.—In the event of A. F. Units being embodied the orders contained in para. 52 (ii) will come into force.

199. The following procedure will be observed in demanding stores authorised in the Equipment Regulations of Auxiliary Force Units.

- (i) for the equipment and stores shown under column "with unit" an ordinary indent will suffice.
- (ii) for the equipment etc. when shown under column 'to be issued when sanctioned by district commander' indents showing the cost of the stores required will be sent to the district commander for countersignature. I. A. F. A-497 for demands of this nature is not necessary, the cost of the stores will be notified by the district commander to the C. M. A. in order that the latter may exercise a check on the grant concerned.

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Subject to funds being available, the G. O. C. district may sanction other issues to Auxiliary and Territorial Force units on I. A. F. A-497 under para. 816, Regulations for the Army in India in the usual manner.

200. The commandants of the Auxiliary Force (India) will maintain, as in the case of regular British units, clothing ledgers on I. A. F. C-863 for articles of clothing and necessities issued free to the members of that force. These ledgers will be subject to local audit every quarter under the orders of the district C. M. A. concerned.



## SECTION 4.—INDIAN TROOPS.

## General Instructions.

201. The general principles laid down in K. R. and R. W. which affect the payment of warrant and n. c. os. of sappers and miners and the control of public and regimental funds are, when not at variance with the orders contained in A. R. I., applicable to India.

202. The O. C. is responsible that the accounts of his company commanders are kept in conformity with the regulations and that the rules for the distribution of pay are strictly observed.

203. The pay of all British officers, Indian combatants and followers will be issued on or as soon after the 1st of the following month as possible.

204. The pay of officers attached to other corps will continue to be drawn in their own corps but will be remitted by the audit officer to them or their bankers if desired.

The pay of soldiers attached to other corps will also be included by the accountant in the pay bill of their own unit, and the balance of pay due will be remitted to them by R. T. R., which will be obtained by the unit from the treasury, but when men belonging to a regiment which has proceeded on field service are attached to other corps, their pay will be drawn by the accountant in the pay bill of the corps to which they are attached.

205. When a unit moves to a station in the payment of another C. M. A. its accounts will be transferred as follows :—

- (1) If the Headquarters of the unit leave the old station on or before the 15th of a month, the C. M. A. of the new district will take the unit into his payment from the 1st of that month, and the accounts for the month will be submitted to him accordingly.

If the Headquarters leave after the 15th, the unit will remain in the payment of the C. M. A. of the old district for that month, and the accounts for the month will be submitted to him. The C. M. A. of the district to which the unit is transferred will assume payment from the succeeding month. Should any officers desire their pay to be sent to new agents in consequence of such transfer, application should be made accordingly to the C. M. A. of the new district through the agents concerned, and an intimation sent to the unit accountant attached to the unit.

- (2) On transfer of a unit from one district to another, the C. M. A. will send, for reference and return, the audited accounts of the unit for the month preceding that in which the transfer took place, to the C. M. A. of the district to which the unit has been transferred. This will serve as a l. p. c. of the unit on transfer.

- (3) When, during transfer, the unit takes part in manœuvres or is stationed at a camp of instruction or on the line of march *en route* to its new station, its cash requirements will be arranged by the audit officer who deals with its accounts.
- (4) When a unit is only temporarily detached from its district it will remain in the payment of the C. M. A. of the district from which it is detached.

206. The payment and the preparation of the accounts of officers and soldiers and the Indian establishment serving with the depot of a corps on field service in India will be carried out by the C. M. A. of the district or Field Force in which the unit is serving.

207. The accounts of all funds, whether public or regimental, are to be made up and balanced monthly. A committee, of which the president must be a British officer, will count the cash in the treasure chests and see that it agrees with the amounts shown in the several books.

208. All rations of Indian Troops and followers should be drawn in full during the month to which they pertain. Any balance of rations not so drawn, cannot be carried forward to the following months.

#### INSTRUCTIONS FOR THE PAYMENT OF INDIAN TROOPS.

##### *Accounts of Indian Units.*

209. The accounts of Indian units will be maintained in a monthly pay list and a pay and mess book. The pay list will be compiled by a unit accountant who will be detailed from the Military Accounts Department to work in the regimental office. The pay and mess book will be maintained by the company commander. In the case of units which are not on field service, only one cash payment will be made to each soldier or follower monthly on receipt of the pay list and after completion of the pay and mess book. The payee's signature or thumb impression will be taken on the pay and mess book in the space provided for the purpose.

210. The adjutant will send to the unit accountant daily, copies of orders affecting the pay and allowances of individuals. Regimental orders affecting pay and allowances should be published as Part II and numbered consecutively throughout the year to enable the accountant to see that all orders have been acted upon and that no orders are missing. Care will be exercised in notifying the names, companies and platoons (or half companies or half squadrons) of men who are brought on or struck off the strength of the unit with the dates on which these changes occur.

211. The company commander will furnish the unit accountant daily with the documents laid down in the list of claims in consequence of the orders issued during the previous day.

212. The unit accountant will prepare the company pay list on a nominal basis from the orders, etc., received by him up to the 25th of the month to which the pay list pertains. The accountant will complete the preparation of the pay list on the evening of the 27th of the month to which it relates.

On the following day, he will make over the pay list to the company commander who will retain the pay list for one day and return it to the accountant duly signed with his observations thereon. The procedure regarding amendments to the pay list laid down in para. 136 will be observed. The unit accountant will prepare the fair copy of the pay list, obtain the company commander's signature thereon and submit it to the C. M. A. by the 30th of the month with the company commander's memorandum.

The C. M. A. will issue a cheque for amount due to the company commander. In the case of units which are located at stations other than that in which the office of the Controller of Military Accounts is located, the O.C. will send one telegram showing the amount due on the pay list for each company separately to the C. M. A. who will issue a cheque for the total amount required for all companies or separate cheques for each company pending receipt of the pay list. A post copy of this telegram should be posted on the same day.

When the pay lists are forwarded to the C. M. A. an endorsement to the effect that 'Cheque obtained on telegram and no payment due on the pay list' should be made across the cheque enfacement cage in Form No. 2 of the pay list.

In the case of units in Aden the cheques due on the pay bills will be drawn by the O. C. from the cash assignment placed at his disposal and pay bills sent to the C. M. A. for audit duly noting thereon the cheque numbers and dates supported by Schedule III.

#### PAY AND MESS BOOK.

213. The pay and mess book will serve as the acquittance roll of and also as a record showing the number of rations drawn for the men of the company and will be maintained by the company commander by whom it should be opened from the commencement of the month to record the transactions in respect of rations. The total number of rations issued in the ration return should agree with the totals of numbers of rations shown to be authorised for issue in the pay and mess book of the unit. The regimental nos., ranks and names of individuals will be entered in the pay and mess book in the order in which they appear in the pay list. The Dr. and Cr. balance, column 4, will be carried from the closing balances of the previous month's pay and mess book. The amount due to each soldier on account of pay and allowances excluding clothing allowance as per monthly pay list prepared by the accountant will be entered in column 5. Column 7, total credits will be the total of columns 4 and 5, *i.e.*, the amount of pay due excluding clothing allowance as shewn in the pay list *plus* the opening credit balance.

On completion, the pay and mess book should be handed over to the unit accountant to enable him to check the title to free rations as shown therein and the number issued as shown in the ration return. The pay and mess book should be returned at once by the unit accountant to the company commander.

The L. A. O. will see in the course of his visit to the unit that this has been done by the unit accountant.

### *I. Public Stoppages.*

In the column for public stoppages the officer commanding company will enter against the name of each individual such public stoppages as have been debited by the accountant in lump sum in the summary of the monthly pay list. The officer commanding company will agree the total public stoppages in the pay and mess book with the total intimated for debit in the monthly pay list.

*Regimental Bills and Regimental Funds subscriptions.*—All sums due from each individual on account of regimental bills and deductions will be entered in the several blank columns provided for the purpose, a separate column being used for each fund, the name of the particular funds being entered in manuscript. These deductions do not in any way affect the monthly pay list of the company and should not therefore be intimated to the accountant.

### *II. Total Deductions.*

In column 24 of the pay and mess book the officer commanding company will enter the amount of the total deductions *plus* the opening debtor balance, *i.e.*, the total of columns 3, and from 8 to 23. The difference between the total credits, column 7 and total deductions, column 24, will be available for the monthly cash payment.

### *III. Total Debits.*

The total debits, column 26 will be arrived at by adding the figures of columns 24 and 25. The closing balance columns 27 and 28 will be the difference between the total debits, column 26, and the total credits, column 7.

### *IV. Clothing Allowance Account.*

The amount due on account of clothing allowance to each individual will be taken from the pay list and will be entered in column 31.

Personal clothing and necessities issued on payment during the month will be debited by the officer commanding company against each individual in the pay and mess book in the column 'Cost of personal clothing and necessities' the details being taken from the monthly list of amounts due for personal clothing and necessities (I. A. F. C-866-B). The total amount less fitting and marking charges should agree with the amount debited by the accountant in lump sum in the summary of the monthly pay list.

### *V. Acquittances.*

The signatures or thumb impressions of the soldiers should be taken on the pay and mess book and the pay and mess book should be attested by two witnesses, signed by the officer commanding company and retained for record. The signatures or thumb impressions of followers also should be taken similarly.

Pay and mess books will be open to inspection by the Inspecting Officer of the M. A. Dept.

214. Regimental deductions from pay of individuals will be recorded by the company commanders concerned during the month under the columns "Regimental bills and subscriptions" of the pay and mess book against the names of the individuals concerned.

215. Ration allowance, clothing allowance and extra ration money will be included separately in the pay list against the names of the individuals concerned.

216. To enable the O. C. to draw the messing allowance at ten annas per man per mensem for those who are in receipt of rations in kind along with the pay of his men for the month for which it is due, the O. C. will submit a contingent bill (I. A. F. A-115) to the accountant with a certificate (*vide* item 5 of Appendix XVII) showing the total number of men for whom the allowance is due for the full month and for broken periods, which will then be charged in lump in the summary of the pay list. Any readjustment found necessary with reference to the number of rations actually drawn in the month should be made in the next month's claim.

The contingent bill and certificate should be submitted to the accountant not later than the 25th of each month. The disposal of this money will be subject to inspection by the Inspecting Officer of the M. A. Dept.

For men who are detached from the Headquarters of the unit and are not in a position to receive rations in kind, each company commander will submit to the accountant, so as to reach him not later than the 25th of each month, a statement on I. A. F. A-115 showing the regimental numbers of such men with the period for which the allowance is due, to enable him to credit the men concerned with ration allowance due against their names in the pay list.

217. In case of men becoming non-effective during the month the accountant will, on the information furnished by the company commander, which information should include all public stoppages, etc., upto date, make up after ascertaining from other company commanders that there are no demands against them the men's pay in the pay list and send an extract on a slip to the company commander who will settle up with the man and take his acquittance on the pay and mess book. The amount should be paid for the time being from the permanent advance held by the company commander for the purpose; it will be recouped from the cheque due on the pay list at the end of the month, etc.

NOTE.—Short service men invalided from the service with or without gratuity should be struck off the strength of the regiment with effect from the date on which the proceedings of the invaliding board are signed by the commanding officer, up to which date only pay is admissible to them.

218. Authorised advances of pay to individuals, *vide* para. 6, Pay and Allowance Regulations, Part II, will be paid by the C. M. A. to the company commander, on receipt of an application showing for whom an advance is required, the amount required for each individual, the circumstances under which required and a receipt (unstamped) for the total amount required. When required for men going on furlough, the period of the furlough should also be stated and a certificate should be furnished that the pay of these men cannot be remitted to them when on furlough.

This application should be submitted in duplicate through the accountant of the unit who will retain one copy for adjustment in the pay list of the month to which the advance pertains and will pass the other copy to the C. M. A. for payment to the company commander.

219. The C. M. A. will advance to company commanders the amount of money required for railway fares of individuals granted furlough or leave on receipt of an application supported by a receipt (unstamped) for the amount required. The advance should be adjusted (if possible in the same month) by the submission of a bill on I. A. F. A-115 which should be endorsed with an endorsement, "In adjustment of an advance of Rs. .... received as per cheque No. ...., dated .... and should be supported by I. A. F. T-1720 in original duly signed by the Station Master. The names of individuals who proceeded on leave or furlough should also be stated.

220. When the return journey vouchers cannot be used by furlough or leave men in the circumstances mentioned in clause (iii) of the instructions printed on reverse of the return journey voucher, company commanders will take necessary action to obtain refund and submit to the C. M. A. a statement showing names, etc., and amount of return fares due to Government to enable him to watch the credit of the amount.

221. The amount due on account of working pay, engineer pay and signal pay will be adjusted by the unit accountants by credit to each individual in the pay list with reference to Part II orders notified by the O. C. the unit. Separate claims on this account will not be submitted. Similarly, claims which are of a regular nature, *e.g.*, messing allowance, charpoy allowance, line contingent allowance, ration money, etc., etc., which do not require to be pre-audited must be included in the pay lists by the unit accountant who should carefully scrutinise these claims and pass them under his initials and at the same time make the classification thereon. Claims requiring preaudit should after check by him be submitted to the C. M. A. Such claims should be endorsed by the unit accountant 'checked' and initialled in token of his having done so.

Any doubtful claims requiring, in the opinion of the unit accountant, pre-audit by the C. M. A. should be submitted to the C. M. A. by him through the O. C. with an expression of his opinion citing the various orders bearing on the subject.

222. The l. p. c. of an individual transferred to another unit or to the reserve will be prepared by the unit accountant in duplicate and issued by the company commander on notification of transfer, etc. The further procedure to be followed, is as laid down in para. 140 except that Cr. balances will be intimated by a memorandum instead of on I. A. F. A-56.

In the case of a soldier transferred to pension, the l. p. c. should be prepared in duplicate by the unit accountant and issued by the O. C. the unit. The original will be handed over to the soldier who should be instructed to present it to the Pension Disbursing Officer together with his pension certificate in I. A. F. A-373, which he will receive from the C. M. A. and the duplicate will be forwarded to the audit officer to whose audit area the individual is transferred on being pensioned. The date up to and for which payment

has been made and also any advance of pension made will be entered in ink on the l. p. c. in words as well as in figures.

223. When circumstances render it necessary, an advance not exceeding six months' pension may be requisitioned for, the requisition being submitted in duplicate through the unit accountant who will forward one copy to the C. M. A. for payment and retain the other copy for adjustment in the pay list of the month in which the payment is made. (See also para. 8, Pay and Allowance Regulations, Part II.)

#### PAY BILLS OF OFFICERS, ETC.

224. The accountant will prepare the pay bill of officers, educational establishment and followers not attached to companies, with reference to the preceding month's pay bill and information received up to the 24th or an earlier date of the month and submit it to the C. M. A. so as to reach him not later than the third day preceding the close of the month, the actual date of despatch of the pay bill from outstations being fixed by the C. M. A. with reference to the period of transit by post. The further procedure to be observed is as laid down in para. 166, see also para. 32.

225. The O. C. will render a monthly general certificate so as to reach the unit accountant by the 24th or on an earlier date of each month according to the actual date fixed by the C. M. A. for the despatch of the pay bill, embodying certain information and certificates required for the completion of the accounts.

226. To enable the unit accountant to recover Indian Military Service Family Pension Fund and Indian Military Widows' and Orphans' Fund subscriptions and to complete I. A. F. A-411, all officers who subscribe towards these funds will furnish the unit accountant information regarding the class and the particular fund to which they subscribe when their pay is first drawn by the unit accountant or when any change takes place in the rates of subscriptions etc. I. A. F. A-411 should be forwarded in duplicate by the unit accountants separately for I. M. S. F. P. and W. & O. Funds together with the pay bill of officers.

If the amount recovered differs from that recovered in the previous month, brief and concise particulars showing how the amount recovered has been arrived at should be inserted in the remarks column of I. A. F. A-411. If an officer has proceeded on leave, the nature, period and number and date of order granting leave, date of commencement of each kind of leave, date fore or afternoon, struck off duty and that of embarkation should be stated in the remarks column. When an officer returns from leave, the date of rejoining unit, disembarkation in India and that upto which recovery has been effected by the India Office should be stated in the remarks column. If an officer is transferred to or from a unit, the unit to or from which transferred, as also the date to which recovery is effected should be stated.

227. The monthly subscriptions, etc., to the various regimental funds, etc., will be paid direct by the officers concerned as laid down in para. 173.

228. Rebate of income tax on subscriptions to the I. M. S. F. P. and I. M. W. and Os'. Funds will be allowed monthly but rebate on subscriptions to the

mess and band fund will only be admitted half-yearly in the pay bills for August and February. To enable the unit accountant to grant the necessary rebate the adjutant should furnish a statement in August and February, showing the total amounts paid by each officer claiming exemption during the previous six months. Rebate on these subscriptions will also be allowed in the month in which an officer proceeds on leave out of India on receipt of a similar statement showing the amounts paid up-to-date. Rebate on life insurance premia will be admitted by the unit accountant on receipt of the documents mentioned at item 22 of Appendix XV.

229. The pay of the educational establishment and Indian followers not attached to companies, as well as contract and other allowances due to officers, etc., which are not payable through company commanders, will be included in the officers' pay bill and paid to the adjutant on the 1st of the month following that for which the claims are due.

230. When an officer proceeds on leave or on duty in India or on privilege leave in or out of India the procedure to be followed for drawing his pay and allowances, etc., is as laid down in paras. 167 and 169.

231. The rules regarding l. p. c. s. etc., laid down in paras. 167 to 170 will be observed when an officer quits his unit under circumstances necessitating the issue of a l. p. c. or when an officer joins a unit on return from leave or otherwise.

232. In the case of an officer proceeding to Japan for language study he will be transferred into the payment of the pay section of the M. A. G's. office. Immediately on receipt of the notification of an officer's deputation to Japan, a l. p. c. showing him paid up to the end of the previous month will be issued by the O. C. the unit and forwarded to the C. M. A. for transmission to the M. A. G. The following information will be noted on all such l. p. cs.—

- (i) The name of the bankers to whom the officer's pay and allowances should be remitted together with any other information available affecting the officer's pay and allowances.
- (ii) A note to the effect that the "Memorandum\* of Instructions" (reproduced below) has been forwarded to the officer and its receipt acknowledged by him.
- (iii) Date of embarkation from India for Japan.

NOTE.—Any information or order affecting the pay and allowances of officers on language study in Japan should be promptly communicated to the M. A. G., pay section, for necessary action.

It is notified for your information that during the period of your stay in Japan your pay and allowances will be drawn by the M. A. G. (pay-section), Simla. You should appoint, as agent in India, a bank having branches in Japan. The M. A. G. will pay to this bank in India the pay and allowances, due to you on the 1st of every month, without waiting for a

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\*Memo. of instructions to be sent to all officers of the I. A. selected for a 3 years' course of study in Japan before their departure from India.



pay bill from you or on your behalf, so that the same may be remitted by the bank to their branch in Japan without delay. A monthly statement of accounts showing how the amount for each month has been arrived at will be sent to you. Any observations you may have to offer in regard to the pay and allowances drawn for you should be promptly addressed to the M. A. G. (pay section), Simla.

Your bankers should be instructed to forward immediately to the M. A. G. (pay section), Simla on receipt of your pay cheque, a stamped receipt in acknowledgment of the amount having been received as your pay and allowances for the month in question. It is essential that you inform the M. A. G. direct of the bank selected by you to act on your behalf as early as possible, so that there may be no delay in the payment of your pay, etc.

You will receive full regimental pay and allowances and staff salary of your permanent appointment. The following monetary grants will also be admissible to you:—

(a) £75 on passing the examination at the end of your first year's course of study.

(b) £75 on passing the examination at the end of your second year's course of study.

(c) £100 or £75 on qualifying as a first or second class interpreter respectively at the end of your third year's course of study.

*Note (a), (b) and (c) above.*—These sums will be paid at the current rates of exchange.

(d) As a temporary measure, an allowance of Rs. 350 per mensem is payable to you while in Japan and to this is added Rs. 50 per mensem if selected for attachment to the Japanese Army during the third year of your course.

**NOTE.**—As this allowance is admissible only from the date of landing in Japan, you should intimate that date to the M. A. G., Simla, as soon as possible after landing in that country. Pending receipt of this information the allowance will be drawn provisionally from the first of the month following the date of your embarkation from India.

(e) As a temporary measure, sanction exists for the conversion of the first 375 rupees per mensem and half the remainder of your total emoluments from the date of your landing in Japan (excluding items at (a) (b) and (c) above) at a special rate of exchange based on the pre-war value of 15 rupees to the pound and 9.76 Yen to the pound.

**NOTE.**—The rate of exchange which will be adopted at the time of disbursement of your pay bill will be the rate prevailing on the 20th of that month. It is understood that this rate may vary with that adopted by the bank at the time of actual remittance and thus slight discrepancies may occur.

(f) As your pay and allowance will be drawn in India income tax will be levied thereon in accordance with the provision of the Indian Income Tax Act of 1922.

233. The pay of establishments on nerrick rates of pay will be drawn by the accountant with reference to the rate published in brigade or station orders.

## TRAVELLING ALLOWANCES OF OFFICERS.

234. The rules laid down in paras. 171 and 172 will be observed.

For claiming travelling allowance, I. A. F. T-1715 should be used by regimental officers and I. A. F. T-1716 for claiming daily allowance only. Inspecting Officers should use I. A. F. T-1716 for both travelling and daily allowance.

## PERMANENT AND RECRUITING ADVANCES.

235. A suitable permanent advance to be fixed in communication with the C. M. A. will be allowed to each O. C. a unit to meet the cost of contingent expenditure (such as local purchases on account of supplies, etc.). The adjutant will maintain a simple cash book recording all expenditure from the advance, and will submit one contingent bill (I. A. F. A-115) with the supporting vouchers to the unit accountant by the 25th of each month for inclusion in the officer's pay bill.

236. A suitable permanent advance may similarly be allowed to each company commander to meet payments to men, who become non-effective, are transferred, or proceed on furlough during the month. The company commander will maintain a simple cash book recording all such payments made. The permanent advance will be recouped immediately payment is made to the company commander on the monthly pay list and necessary entries made in the simple cash book. No payments from this permanent advance other than as prescribed above will be allowed.

237. The total of the permanent advances held by the unit as a whole, whether to meet office contingencies or to meet casual payments to men becoming non-effective during the month, should not exceed Rs. 500 in the case of a cavalry and an infantry unit and Rs. 200 in the case of a battery or a company of sappers and miners.

238. The C. M. A. will make permanent advances to O. C. a regiment for recruiting purposes to the extent specified in paras. 10 and 12, Pay and Allowance Regulations, Part II and under the conditions laid down in para. 49 *ibid*, on receipt of an application accompanied by a receipt (unstamped) for the amount required.

239. Officers receiving permanent advances will be held personally responsible for the amounts until they have accounted for them to their successors in the manner prescribed in para. 49, Pay and Allowance Regulations, Part II.

## RECEIPTS AND RECOVERIES.

240. All recoveries due to Government will ordinarily be adjusted through the pay bills prepared by the accountant supported by the prescribed vouchers. An officer who receives a claim, priced receipt or issue voucher or account-sale, should therefore forward it to the accountant as soon as possible for adjustment.

## OBJECTIONS ON AUDIT.

241. The procedure in regard to objections prescribed in paras. 187 and 188 will be observed.

The objection statement with the final decision of the audit officer will on receipt by the O. C., be made over to the accountant.

## UNITS ON FOREIGN OR COLONIAL SERVICE.

242. Except in the case of units serving under the Air Force Commands, Iraq and Palestine, the accounts of units on foreign or colonial service will be prepared under the foregoing rules by the unit accountant who proceeds with the unit. The accounts of the depot will be prepared by the unit accountant of the depot. The accounts of the unit as well as the depot will be rendered to the C. M. A. of the district in which the depot is located.

243. On proceeding on foreign or colonial service, company commanders will make over to the depot accountant a roll showing regimental numbers, names of men remaining at the depot, the rates of pay and allowances drawn and the date to which paid. The latter item will be entered in the statement by the unit accountant. The O. C. the depot will furnish the unit accountant at the depot daily with copies of all orders, etc., affecting the pay and allowances of the officers and men at the depot.

244. In the case of units on colonial service, the cash required by the adjutant for payment of officers and establishments, and by company commanders for payment of ranks serving under them will be obtained on requisition (A. F. N. 1487) from the colonial paymaster after the accounts have been prepared and signed. The requisition will be prepared and signed by the unit accountant and will be submitted with the pay bills to the O. C. the regiment for countersignature. A copy of the requisition countersigned by the O. C. will be despatched on the same day to the C. M. A. of the district to whom the accounts are to be rendered for audit. Supplementary requisitions for cash will be similarly dealt with.

## RESERVISTS.

245. The O. C. a unit, to which reservists are attached for training, will furnish the unit accountant with copies of all orders as soon as they are issued by him, affecting the pay and allowances of reservists allotted to his unit.

246. The unit accountant will prepare a pay list every month for reservists who become non-effective during the month, with reference to orders, etc., referred to in the paragraph above. The pay list will be made over to the O. C. the unit on the 1st of the month following that to which it relates. The O. C. after scrutiny will return the pay list duly signed to the unit accountant, who will make out the fair copy and after obtaining the O. C.'s signature thereon forward it to the C. M. A. for payment, not later than the 4th of the month following that to which it relates.

The procedure regarding amendments to the pay list laid down in para. 212 will be observed.

247. When the reservists come up for training annually or biennially, the accountant of the unit to which they are attached will prepare the pay list with reference to orders, etc., referred to in para. 245 above and make it over to O. C. the unit seven clear days before the date of completion of the training. The O. C. will retain the pay list for one day for scrutiny and return it to the accountant duly signed. The accountant will make out the fair copy and after obtaining the signature of the O. C. forward it to C. M. A. for payment on the day following that of receipt of the office copy from the O. C. The C. M. A. will, on receipt of the pay list, issue a cheque to the O. C. For the year in which reservists, who are trained biennially, are not called up for training, or for whom training is suspended, the accountant will prepare the pay list and submit it to the O. C. seven clear days before the reserve pay falls due. The pay list will be dealt with as laid down above.

The procedure regarding amendments to the pay list laid down in para. 212 will apply to these pay lists.

248. To enable the O. C. to pay the reservists one-half of their reserve pay on joining for training, the O. C. will submit a requisition in duplicate for the amount required to the C. M. A. through the accountant. On completion of the pay list, the accountant will deduct the amount advanced from the total of the pay list.

249. The procedure regarding the preparation of the pay and mess book laid down in para. 213 will be observed for reservists.

250. The money order commission paid by the O. C. on reserve pay remitted to reservists will be claimed by the O. C. in I. A. F. A-115 supported by the receipts. The O. C. will make over the claim to the accountant for inclusion in the next month's pay list.

251. Money required for the homeward railway fares of reservists will be obtained from the C. M. A. as an advance, the application being submitted by the O. C. in duplicate through the accountant. The accountant will retain one copy and forward the other to the C. M. A. for payment. The O. C. should submit to the accountant a bill in I. A. F. A-115 supported by I. A. F. T-1720 for submission to the C. M. A.

#### ANIMAL TRANSPORT UNITS.

252. The pay list of these corps will be prepared under the rules for Indian Troops.

#### BRITISH OTHER RANKS.

253. British other ranks of signal units are paid weekly in arrears by the O. C. the unit. The pay list for the men will be prepared in I. A. F. A-8 by the accountant. The rules for the payment of British Troops *vide* para. 115 *et seq.* will be observed in the case of these men.

Warrant and non-commissioned officers serving with sappers and miners including defence light sections will be paid through the officers' pay bill of the unit. The amounts required for weekly payments will be obtained to the extent of one-fourth or one-fifth of their monthly pay on cash requisition

according to the number of weeks in a month. I. A. F. A-142 to be submitted in duplicate through the accountant so as to reach the C. M. A. three clear days before the payment is due. Amounts so drawn during the month will be treated as advances and recovered in lump sum by the accountant through the pay bill. The amounts requisitioned weekly will be entered by the accountant in his demand register and the recovery thereof watched every month.

#### CLOTHING (INDIAN TROOPS).

254. In cases in which men proceed on leave pending retirement, or become non-effective by discharge or retirement (without proceeding on leave) or by death or transfer to the reserve no clothing allowance is admissible for the quarter in which discharged. Any clothing allowance drawn previously in that quarter will be recovered from the men. But if such a casualty was not foreseen by the O. C. on the first day of the quarter, clothing allowance will be paid.

The company commander will make over to the accountant on the 25th of each month I. A. F. C-866-B to enable him to recover the amount due on account of cost of personal clothing and necessaries issued to soldiers. The accountant will recover in a lump sum in the summary of the pay list amounts shown as due to Government. The company commander will recover the amount due from each soldier in the pay and mess book.

255. For a list of recognised claims relating to Indian Troops see Appendix XVII.

#### FIELD SERVICE IN INDIA.

256. The instructions for the preparation and submission of accounts of units on active service are laid down in the Field Service Regulations, India.

## SECTION 5.—INDIAN ARMY SERVICE CORPS ACCOUNTS.

257. Officers in charge of supply depots will keep a careful check over losses, contingent expenses and the requirements of hired labour or carriage for duties in connection with the work of his charge, and will carefully check estimates for repairs, and see that the materials charged for are actually expended.

258. When articles are returned by corps, units, departments or individuals, a note of their condition will be made on the issue voucher (I. A. F. Z. 2096) which is to be receipted and returned without delay. The Station Commander will settle any difference of opinion as to the condition of the stores.

259. When articles are received by the supply depot of a port at which they are to be shipped they will be brought on to the returns of the depot at the port.

260. Amounts realised by the sale of stores must be paid into the nearest treasury in the same month in which the sales are made.

261. Condemned articles will be disposed of with the least possible delay. Supplies which have been condemned as unfit for issue as food for the troops on account of deterioration are not to be sold, but destroyed. An officer will certify in all such cases that he has seen the destruction carried out, and this certificate will be appended to the board's proceedings or other documents supporting the write-off in the accounts.

262. To obviate premature destruction of stocks of supplies under decisions by local authorities, cases involving condemnations of I. A. S. Corps supplies exceeding Rs. 200 in value are to be referred to the Officer-in-Charge, Military Food Laboratory, Kasauli, whose opinion should be recorded in the board's proceedings in all cases of doubt.

The above does not apply to those cases in which a medical officer notifies that stock must be immediately destroyed on sanitary grounds or to cases where obviously the supply under consideration has no residual value and cannot be disposed of except by destruction.

263. When services are rendered to any other department or district or supplies are made to or received from any other department or district, the following procedure will be observed :—

(i) For services rendered to any other department or district :—

The supply order issued for the service should be clearly enfaced, by the executive I. A. S. C. officer concerned, with the name of the dept. or district to which the service was rendered, the number and date of the original authority or request on which the service was rendered being also noted thereon. The bill should be submitted to and paid by the C. M. A. of the district in which the services were arranged for, and that officer will raise the necessary debit against the department or the district on behalf of which the service was rendered.

(ii) For supplies made to any other department or district :—

The cost of the supplies will be similarly debited to the department or district concerned when they were issued from stock, also when supplied by purchase unless the department or district on behalf of which the supply is made pays the supplier's bill direct, in which case the stores will not be brought on the books of the depot arranging the supply. The suppliers' bill will in such cases be sent to the C. M. A. of the district in which the depot arranging the supply is located for scrutiny of rate and transmission to the audit officer of the receiving department or district for payment.

This does not apply to stores purchased centrally by the Director of Contracts, the bills for which will invariably be paid by the D. A. C. M. A. (Contracts), Simla, who will raise necessary debits against the district controller in whose area the depot originally receiving the stores is located, who will subsequently raise necessary debits against the controllers concerned.

(iii) For supplies received from any other department or district.

Necessary credit will be afforded in the cost accounts of the receiving depot to the department or district concerned unless the supplier's bill is paid in cash as provided for in clause (ii) above.

NOTE.—The above procedure also applies to stores purchased by the I. A. S. C. for the R. A. F.

264. Ordinarily all charges should be paid and receipts realised by the C. M. A. of the district concerned. In the case of stores purchased centrally by the Director of Contracts, payment will be made by the D. A. C. M. A. (Contracts), *vide* para. 263 (ii). In cases where payments or recoveries are unavoidably or necessarily incurred or realised by one C. M. A. on behalf of another C. M. A. the charge or credit in the accounts of the former should always be passed on to the latter, being supported by the documents necessary for the correct adjustment of the charge or receipt.

265. When, owing to the default of a contractor, a charge is made by departmental agency for the supply of an article for which a contract existed, the amount of liquidated damages assessed and the difference, if any, over contract rate recoverable from the contractor must be noted on the suppliers' bill by the I. A. S. C. officer for recovery by the C. M. A. from the defaulting contractor.

266. Sums due from contractors, agents and others should, when possible, be recovered from their bills, the bills being passed for the net amount and particulars of the cause of recovery noted. Fines inflicted on establishments should be adjusted by deduction from pay bills.

267. Bakery and butchery accounts are prepared in I. A. F. S. 1557 and 1560 respectively. These accounts are in two parts, *viz.*, store and cash of which the former only is prepared and checked by the I. A. S. Corps, the latter being compiled by the M. A. Dept. They are submitted to the unit accountant, on the 5th of the month following that to which they pertain.

NOTE 1.—All charges and receipts connected with Bakery and Butchery accounts will be shown in the accounts concerned.

NOTE 2.—When rejected meat is sold, the proceeds must be credited in the Abstract of receipts and charges separately from ordinary realisations. If the destruction of rejected meat is ordered, the fact must be noted in the butchery account.

268. The expendable and consumable supplies and petty non-expendable articles issuable to troops, and the annual allotment fixing the aggregate value up to which they may be drawn, are detailed in Pay and Allowance Regulations, Part II. These articles will not be returned to the I. A. O. C., but, when unserviceable, will be finally disposed of by the O. C.

269. The pay and gratuity of reservists of the I. A. S. Corps will be drawn by the O. C. the transport unit to which they are attached.

270. When dead stock is issued from store for the use of troops detailed to join a camp of instruction, the articles will not be struck off charge from the books or returns on which they are borne but will be held at the debit of the store-keeper who is on command pending his return to headquarters.

Purchases of dead stock should be confined to known and estimated requirements and need no special sanction.

271. Documents such as indents, supply orders, receipt and issue and expense vouchers will bear serial numbers of the office or store depot from which they emanate or in which they are registered and when they are quoted in accounts, the station, number and date of the issuing office and not those of the receiving office must be cited.

272. With the exception of muster rolls (I. A. F. S. 1672) receipts granted for articles accounted for as fixed dead stock, and expense vouchers which will be countersigned by I. A. S. C. Officers, vouchers signed by departmental officers, warrant and n. c. os. in charge of S. and T. outposts will be accepted in support of charges which, when incurred at headquarters stations, are required to be supported by vouchers signed by local I. A. S. C. Officers.

273. When units draw supplies (ration articles) direct from contractors, the supply order (I. A. F. Z 2135) will be issued to the contractors by brigade or station supply officers.

NOTE.—At stations where there is no brigade or station supply officer the O. C. the station will issue supply orders in cases where the procedure for obtaining the signature of the appropriate brigade or station supply officer might unduly delay the supply. The triplicate copy of a supply order issued by the O. C. station will be sent to the brigade or station supply officer concerned for record.

274. (1) Tenders for local contracts for I. A. S. Corps supplies and services will be referred to the Controller of Military Accounts concerned for scrutiny in his capacity of financial adviser before the contracts are sanctioned and finally executed by a District or Brigade Commander.

(2) Tenders, as soon as they reach Assistant Directors of Supplies and Transport or Deputy Assistant Directors of Supplies and Transport as the case may be, will be scheduled in I. A. F. Z 2125 "Comparative Statement" by serial numbers, i.e., Tender No. 1, Tender No. 2, etc. The contractors' names will not be filled in, and remarks will be added giving recommendations. I. A. F. Z 2125 will then be forwarded to the Controller of Military Accounts concerned, who will record his concurrence or otherwise in the recommendations made and will return the form to the Assistant Director of Supplies and Transport or Deputy Assistant Director of Supplies and Transport concerned.

(3) On return of I. A. F. Z 2125, the names of the tenderers will be inserted under their respective serial numbers and the comparative statement sub-



mitted to the District or Brigade Commander, with whom the final sanction will rest. If the District or Brigade Commander does not accept the opinion of his financial adviser, his reasons for not doing so should be recorded.

275. (1) Contractors' bills for such I. A. S. O. supplies as are arranged locally should be submitted through the I. A. S. C. officer signing the supply order instead of direct to Cs. M. A.

(2) The responsibility of the I. A. S. C. Officers will be limited to seeing (a) that correct rates on supply orders are invariably entered in figures and in words, (b) that the supply orders sent with the bill agree with the office copies thereof, and (c) that the bill is complete as regards supporting vouchers.

(3) I. A. S. C. officers when sending on bills for payment will prepare on the carbon process three copies of the forwarding schedule showing the contractors from whom the bills have been received and the amounts of the bills to be paid. They will certify at the bottom of the schedules that the provisions laid down in (a), (b) and (c) have been observed and will sign the schedules. One copy of the schedules will be retained in their office, and the remaining two copies together with the bills will be sent to the C. M. A. concerned. The C. M. A. after payment of unobjectionable bills, will remark 'paid' against such bills in the schedules as are paid and return to I. A. S. C. Officer concerned objectionable bills together with a copy of the schedule so marked—a note being made against the bills returned unpaid. When such rejected bills are resubmitted they should be included in new schedules.

276. Bills for charges on account of repairs to M. T. Vehicles other than in M. T. Workshops should be duly countersigned by the D. D. S. & T. of the command or the A. D. S. & T. of the Independent district or the officer commanding the hospital concerned and passed on to the C. M. A. concerned for payment.

The D. D. S. & T. or the A. D. S. & T. or the officer commanding concerned will inform the Director of Supply and Transport, Army Headquarters, of the expenditure incurred and the nature of the work carried out.

277. The following instructions in regard to the arrangements for the provision of articles supplied by the I. A. S. Corps will be observed :—

(1) The Quartermaster General in India will notify the distribution by commands and independent districts of the all-India authorised working (or maintenance) stocks and mobilisation or other reserves of articles of I. A. S. Corps supply to the General Officers Commanding-in-Chief, Commands, General Officers Commanding Independent Districts and Controllers of Military Accounts from time to time. The General Officers Commanding-in-Chief Commands, will notify the distribution of the above quantities between the districts in their area to the General Officers Commanding and the Controllers of Military Accounts. These stocks will be kept in I. A. S. Corps charge. The authorised maintenance stocks must not be exceeded on the 31st March in any year, though the quantities thereof may be exceeded during the course of the financial year, so as to permit of forward buying, buying in bulk and economical deliveries by the Master General of Supply.

(2) General Officers Commanding-in-Chief, Commands and General Officers Commanding, Independent Districts, are held responsible for—

- (a) The correctness of their estimates of supplies required during a financial year and of all indents for central purchase articles submitted in accordance with clause 8.
- (b) Ensuring that demands are not placed on the Director of Contracts in excess of the allotments notified with reference to clauses (5), (6) and (7).
- (c) The maintenance and turnover of all articles of Indian Army Service Corps supply held in the areas under their command.
- (d) Ensuring that no stocks of unauthorised articles are maintained and that no surplus stock of an article exists on 31st March in any financial year.
- (e) Strict enforcement of Army Instructions (India) regarding the issue of articles which may be issued on payment to those who are entitled to the concession.

(3) Each command and independent district will submit to the Q. M. G., India, an annual return showing the quantities of various articles held at the close of the preceding year in supply depots and station supply depots, as mobilisation reserve and maintenance stocks. The individual returns from depots, from which the consolidated returns are to be compiled, will bear a certificate from the depot accountant that the figures agree with those in his priced ledgers; and in case of any discrepancies being reported by the depot accountant full explanation thereof should be recorded on the return by the officer commanding the depot. All these discrepancies, and the connected explanations should be mentioned in the consolidated return rendered to the Q. M. G., India, which should reach the latter not later than the 1st June in each year.

(4) Each command and independent district will submit, so as to reach the Quarter Master General in India by the 15th November in each year, consolidated estimates (compiled from estimates prepared by districts and independent brigade areas) of all articles of I. A. S. Corps supply required during the ensuing financial year, either for consumption or for the turnover of mobilisation reserves in its area.

These estimates will be prepared on Forms I to VI, annexed as Appendix XVIII, and will show the total quantities of the various articles required in each command or independent district area. Articles purchased centrally will not be priced but the total quantity of each locally purchased article required in each command or independent district will be priced at the average of the latest local contract or purchase rates, modified with reference to the latest information available concerning the course of prices.

These estimates on receipt from commands and independent districts, will be checked by the Quarter Master General in India in consultation with the Financial Adviser, Military Finance.

(5) On the 15th January of each year the Q. M. G., India, will, in consultation with the Financial Adviser, Military Finance, furnish each command and independent district as well as the Director of Contracts with a provi-

mitted to the District or Brigade Commander, with whom the final sanction will rest. If the District or Brigade Commander does not accept the opinion of his financial adviser, his reasons for not doing so should be recorded.

275. (1) Contractors' bills for such I. A. S. C. supplies as are arranged locally should be submitted through the I. A. S. C. officer signing the supply order instead of direct to Cs. M. A.

(2) The responsibility of the I. A. S. C. Officers will be limited to seeing (a) that correct rates on supply orders are invariably entered in figures and in words, (b) that the supply orders sent with the bill agree with the office copies thereof, and (c) that the bill is complete as regards supporting vouchers.

(3) I. A. S. C. officers when sending on bills for payment will prepare on the carbon process three copies of the forwarding schedule showing the contractors from whom the bills have been received and the amounts of the bills to be paid. They will certify at the bottom of the schedules that the provisions laid down in (a), (b) and (c) have been observed and will sign the schedules. One copy of the schedules will be retained in their office, and the remaining two copies together with the bills will be sent to the C. M. A. concerned. The C. M. A. after payment of unobjectionable bills, will remark 'paid' against such bills in the schedules as are paid and return to I. A. S. C. Officer concerned objectionable bills together with a copy of the schedule so marked—a note being made against the bills returned unpaid. When such rejected bills are resubmitted they should be included in new schedules.

276. Bills for charges on account of repairs to M. T. Vehicles other than in M. T. Workshops should be duly countersigned by the D. D. S. & T. of the command or the A. D. S. & T. of the Independent district or the officer commanding the hospital concerned and passed on to the C. M. A. concerned for payment.

The D. D. S. & T. or the A. D. S. & T. or the officer commanding concerned will inform the Director of Supply and Transport, Army Headquarters, of the expenditure incurred and the nature of the work carried out.

277. The following instructions in regard to the arrangements for the provision of articles supplied by the I. A. S. Corps will be observed :—

(1) The Quartermaster General in India will notify the distribution by commands and independent districts of the all-India authorised working (or maintenance) stocks and mobilisation or other reserves of articles of I. A. S. Corps supply to the General Officers Commanding-in-Chief, Commands, General Officers Commanding Independent Districts and Controllers of Military Accounts from time to time. The General Officers Commanding-in-Chief Commands, will notify the distribution of the above quantities between the districts in their area to the General Officers Commanding and the Controllers of Military Accounts. These stocks will be kept in I. A. S. Corps charge. The authorised maintenance stocks must not be exceeded on the 31st March in any year, though the quantities thereof may be exceeded during the course of the financial year, so as to permit of forward buying, buying in bulk and economical deliveries by the Master General of Supply.

(2) General Officers Commanding-in-Chief, Commands and General Officers Commanding, Independent Districts, are held responsible for—

- (a) The correctness of their estimates of supplies required during a financial year and of all indents for central purchase articles submitted in accordance with clause 8.
- (b) Ensuring that demands are not placed on the Director of Contracts in excess of the allotments notified with reference to clauses (5), (6) and (7).
- (c) The maintenance and turnover of all articles of Indian Army Service Corps supply held in the areas under their command.
- (d) Ensuring that no stocks of unauthorised articles are maintained and that no surplus stock of an article exists on 31st March in any financial year.
- (e) Strict enforcement of Army Instructions (India) regarding the issue of articles which may be issued on payment to those who are entitled to the concession.

(3) Each command and independent district will submit to the Q. M. G., India, an annual return showing the quantities of various articles held at the close of the preceding year in supply depots and station supply depots, as mobilisation reserve and maintenance stocks. The individual returns from depots, from which the consolidated returns are to be compiled, will bear a certificate from the depot accountant that the figures agree with those in his priced ledgers; and in case of any discrepancies being reported by the depot accountant full explanation thereof should be recorded on the return by the officer commanding the depot. All these discrepancies, and the connected explanations should be mentioned in the consolidated return rendered to the Q. M. G., India, which should reach the latter not later than the 1st June in each year.

(4) Each command and independent district will submit, so as to reach the Quarter Master General in India by the 15th November in each year, consolidated estimates (compiled from estimates prepared by districts and independent brigade areas) of all articles of I. A. S. Corps supply required during the ensuing financial year, either for consumption or for the turnover of mobilisation reserves in its area.

These estimates will be prepared on Forms I to VI, annexed as Appendix XVIII, and will show the total quantities of the various articles required in each command or independent district area. Articles purchased centrally will not be priced but the total quantity of each locally purchased article required in each command or independent district will be priced at the average of the latest local contract or purchase rates, modified with reference to the latest information available concerning the course of prices.

These estimates on receipt from commands and independent districts, will be checked by the Quarter Master General in India in consultation with the Financial Adviser, Military Finance.

(5) On the 15th January of each year the Q. M. G., India, will, in consultation with the Financial Adviser, Military Finance, furnish each command and independent district as well as the Director of Contracts with a provi-

sional allotment of the quantities of the various centrally purchased articles for the command, etc., for which provision has been allowed in the budget for the ensuing year. Any modifications in these provisional allotments required with reference to the final figures of the military budget as passed by Government will be notified similarly about the 15th April. When allotments are intimated to commands by the Q. M. G., India, a memorandum will be attached to each command allotment statement explaining the reasons for the differences, if any, between the estimates and the allotments.

(6) On receipt of the stock returns prescribed in clause (3), the Q. M. G., India, in consultation with the Financial Adviser, Military Finance, will make such reductions in, or additions to, the allotments notified with reference to clause (5) as may be necessary for the absorption of stocks in excess of authorised quantities, or for the replenishment of depleted stocks. No expenditure in excess of that provided in the budget shall, however, be incurred unless and until funds can be made available for the purpose.

(7) On the 1st August and 15th December, the General Officer Commanding-in-Chief each command and the General Officer Commanding each independent district will submit to the Q. M. G., India a review of the stocks and consumption in his area, indicating the possibility of an excess, or a saving in the allotment or modified allotment for his area. With reference to these reviews, the Q. M. G., India, in consultation with the Financial Adviser, will make further reductions in, or additions to, the allotments for each command and independent district and will intimate such changes to the General Officers Commanding-in-Chief, commands and General Officers Commanding, independent districts and the Master General of Supply.

If the reviews submitted to the Quartermaster General in India on the 15th December should indicate an increase financially to the budget estimates for the year for India and Burma, the Quartermaster General in India will take prompt steps to obtain the sanction of the Government of India to the increase indicated.

(8) Commands and independent districts will place monthly indents on the Master General of Supply through the Quartermaster-General in India, against their authorised allotments. These indents will be prepared on Form VII a specimen of which, showing how it should be filled in, is annexed. (See appendix XVIII.) The Q. M. G., India, will get these indents checked by the Financial Adviser, Military Finance, before passing them on for compliance to the Master General of Supply. These monthly indents should reach the Q. M. G., India, seven weeks before the supplies are required to be delivered. Indents for the first month of each financial year may be submitted without waiting for the provisional allotments referred to in clause (5).

(9) To facilitate forward buying or buying in bulk, the Master General of Supply may arrange for the purchase of articles for any command and independent district within the balance of allotment available for the particular area. All such purchases should be notified immediately to the command or independent district concerned.

(10) As demands for coal and coke are arranged for on a yearly basis, indents for the whole financial year should be submitted so as to reach the Quartermaster-General in India on 1st January.

(11) In cases of emergency articles normally obtained by central purchase may be purchased locally to the extent absolutely necessary to meet immediate requirements, but in all such cases a consolidated report should be submitted by commands and independent districts to the Quartermaster General in India at the end of the month during which such purchases were made. This report should show the rates and give full reasons necessitating the purchase.

(12) A statement showing the funds allotted to each command and independent district in the sanctioned budget for the year for the local purchase of articles of I. A. S. Corps supply will be furnished to the headquarters of each command and independent district by the Q. M. G., India, in consultation with the Financial Adviser, Military Finance, by the 15th April in each year. The figures given in this statement will constitute the limits of expenditure for locally purchased articles which should not be exceeded, except in cases of special emergency, without obtaining supplementary grants from the Q. M. G., India, who will obtain the necessary sanction of Government to each grant. On the 1st August and 15th December each command and independent district will submit to the Q. M. G., India, a review of the position in regard to locally purchased articles, indicating clearly the possibility of an excess, or a saving, in the budget grant.

(13) Each command and independent district will, as soon after the first of the month as possible, forward to each of the other commands or independent districts a statement of surplus articles which cannot be utilised in its area, showing the quantity, condition and place where stored. A copy of this statement should at the same time be forwarded to the Quartermaster General in India. Mutual arrangements will be made by commands and independent districts for the transfer of such surpluses as they can make use of, but all transfers so made, should be immediately reported to the Quartermaster General in India.

Any surplus articles still remaining undisposed of should be reported to the Quartermaster General in India who will arrange for their disposal in consultation with the Financial Adviser, Military Finance.

(14) The Assistant Commanding Royal Engineer will submit quarterly demands for petrol, oils and lubricants so as to reach Assistant Directors of Supplies and Transport, districts, and Deputy Assistant Directors of Supplies and Transport, independent brigades, as follows :—

For the quarter ending 30th June by 1st February.

For the quarter ending 30th September by 1st May.

For the quarter ending 31st December by 1st August.

For the quarter ending 31st March by 1st November.

(15) When submitting their demands the M. E. S. must clearly state

(a) that M. E. S. funds are available to meet the cost of supply ;

(b) the dates on which the various quantities demanded are required to be delivered.

No arrangements for supply will be made by the I. A. S. Corps without a certificate from the Assistant Commanding Royal Engineer to the

effect that funds are available from the M. E. S. budget to meet the cost of stores demanded.

(16) The M. E. S. will notify the Assistant, or Deputy Assistant Director of Supplies and Transport concerned of any variations in quarterly demands, immediately they are known with a view to obviating failure in supply or the accumulation of excess stocks.

(17) The Assistant Director of Supplies and Transport, district, and the Deputy Assistant Director of Supplies and Transport, independent brigade, will after checking demands received with regard to funds forward them to command headquarters which will consolidate all such demands and forward them to the Master General of Supply, informing the latter that the demands are for the M. E. S. The Director of Contracts, on behalf of the Master General of Supply, will comply with the demands and arrange for delivery to the supply officers specified on the demands.

These orders do not apply to bulk supplies arranged by the M. E. S. direct with the Master General of Supply, with which the I. A. S. Corps are not concerned and which will not appear in the quarterly demands placed on them.

(18) As the requirements of the M. E. S. with respect to petrol, oils and lubricants are not debitable to Army Estimates, supply officers will maintain separate records of all receipts and issues on this account, a copy of which should be handed over monthly to the depot accountants for transmission to Controllers of Military Accounts. For similar reasons the requirements of the M. E. S. with respect to petrol, oils and lubricants will not be included in the estimates referred to in clause (4).

(19) Any surpluses, which may accrue in supply depots as the result of over-estimating by the M. E. S., should be brought to notice by commands and independent districts in their reviews referred to in clause (7).

#### TRANSPORT ACCOUNTS.

278. The accounts of transport units will include the accounts of all detachments except those on field service and will be maintained on the lines of those of Indian Troops, see section 4.

The accounts of transport in permanent regimental charge including bills for supplies when forage is arranged for regimentally will be embodied in the unit's accounts.

279. When no representative of the I. A. S. Corps is present with transport animals on command, forage for them will be purchased by the regimental transport officer or subordinate in charge.

280. Copies of last pay and forage certificates of men and animals left *en route* by transport on command, showing advances made, must be furnished to the headquarters of such transport immediately they are issued.

281. Officers commanding transport units will, except when mobilised for field service, maintain Equipment Ledgers (I. A. F. O. 1347) of all articles of equipment, line gear, etc., in their charge.

On mobilisation the gear, etc., on charge will be disposed of in accordance with the instructions in the Equipment Regulation, Part I, and the ledgers will then be closed and submitted to the local audit officer for check.

On demobilisation, the gear and component parts of gear and repairing materials in the possession of a unit will be surveyed by a committee, the articles declared serviceable or repairable supported by the report of the committee, will then be brought on charge on I. A. F. O. 1347 and the equipment ledgers will again be kept up in the usual manner.

282. The transport units will obtain stores of ordnance supply required for repair or replacement of repairable or condemned articles from the arsenal on which dependent under the rules laid down in Regulations for the Army in India for the condemnation, repair and replacement of stores of ordnance supply.



## SECTION 6.—FARM ACCOUNTS.

## General Instructions.

283. In addition to the powers under para. 8, Financial Regulations for the Army in India, Part I, the Director of Farms also exercises the following powers in financial matters :—

- (a) Powers to sanction reappropriation of funds without restriction within the limits of the Budget grant in the circle concerned.
- (b) Powers to make transfers of funds at his discretion from one minor head to another in the grant under his control.
- (c) Powers of administrative approval for farms works in respect of authorised minor works up to Rs. 10,000 and addition or alterations to buildings and unauthorised works up to Rs. 2,500.
- (d) Powers to conclude leases of land, purchases or leases of harvesting or cutting rights up to a term of five years, and to renew such leases from time to time, provided that the period of each separate renewal does not exceed five years.

284. Assistant Directors of Farms are granted financial powers up to the limit of Rs. 400\* under paras. 8, 9 and 16, Financial Regulations for the Army in India, Part I. They are also empowered to conclude leases of land or purchases or leases of harvesting or cutting rights for one year, and to renew such leases from time to time provided the period of each separate renewal does not exceed one year, and irrespective of the financial powers referred to above to sanction the employment of temporary establishment other than clerical as required, without limit of period, provided that the pay of any person so employed does not exceed Rs. 25 per mensem in the case of Europeans and Rs. 30 per mensem for Indians (where British and Indian soldiers are employed this refers to extra duty pay).

New articles and machinery costing Rs. 200 or less are sanctionable by Assistant Directors of Farms and will be charged to Revenue. Such expenditure in excess of Rs. 200 is chargeable to Capital Account and requires the sanction of the Director of Farms up to Rs. 5,000—Expenditure in excess of Rs. 5,000 requires the sanction of the Government of India, see also para. 8, Financial Regulations for the Army in India, Part I.

The exercise of financial powers of Assistant Directors of Farms is to be limited to expenditure chargeable only to Revenue Account.

285. Managers of Farms shall, subject to any restrictive orders of the Assistant Director of Farms, be empowered to purchase grain, fodder and other stores, to incur expenditure on ordinary contingencies and to meet the

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\* NOTE.—Their powers to purchase in India articles not manufactured in India are limited to Rs. 400 under certain circumstances specified in Para. 16, Financial Regulations for the Army in India, Part I.

cost of minor repairs and maintenance of farm buildings, machinery and implements of the farm under their charge within the limits of the budget allotment. They will not, however, be permitted to purchase the more expensive stores or animals and articles classified as farm "Capital" without the previous sanction in writing of the competent financial authority.

NOTE.—Articles classified as "Capital" mean those which can reasonably be expected to last for a term of years and of which the value exceeds Rs. 200. All small utensils, etc., of which the value is Rs. 200 or less which require replacement under ordinary circumstances within one or two years should be charged to Revenue Account and accounted for in the un-priced Inventory in the case of Dairy Farms, and in the Store Book in the case of Grass Farms.

286. Ordinarily stores of European or American manufacture shall be obtained through the Home Indent see para. 16, Financial Regulations for the Army in India, Part I.

#### PREPARATION OF BUDGET ESTIMATES AND CONTROL OF EXPENDITURE.

287. The grants for expenditure in India under Head II E-(c) Grass Farms, and (d) Dairy Farms in part A of 48-Army shall be administered and controlled under the following rules :—

- (i) The Director of Farms will be the administrative authority at Army Headquarters under the Master General of Supply, responsible for the control of expenditure.
- (ii) The budget estimates of expenditure for each Grass and Dairy Farm will be prepared on I. A. Fs. A-219 and A-233 respectively and will be supported by details in respect of establishment charges on I. A. F. A-211. They will be prepared with reference to the rules in paras. 29 and 30, Financial Regulations for the Army in India, Part I, by the Manager of the Farm. In the case of all appointments and fixed charges for which provision is made in the budget, the number and date of the order sanctioning the appointment or charge should be quoted in I. A. F. A. 211. In the case of Grass Farms, the estimates should be accompanied by a statement showing the number of each class of animals to be fed by the farm, the daily scale of issue and the annual requirements on a dry basis, *i.e.*, in terms of hay, bhoosa or straw as the case may be. The Manager of each Farm will forward the estimates to the Assistant Director of Grass or Dairy Farms concerned, so as to reach him by the 20th August, the latter will forward the same with his remarks to the C. M. A. concerned (*i.e.*, the Controller of Military Accounts of the district in which the headquarters of the Grass Farms circle are located or the Controller of Military Accounts of the district in which the Dairy Farm is situated as the case may be) by the 6th September of each year, together with estimates on account of "Administrative staff and contingencies" and "maintenance of officers' chargers." The estimates of the several Grass Farms in his circle and of the several Dairy Farms of the circle in the same accounts district

will be consolidated by the Assistant Director of Farms before submission to the C. M. A.

- (iii) The Controller of Military Accounts will record on the estimates any corrections he may consider necessary with reference to sanctions of competent authority or progress of expenditure giving full reasons in support of all corrections and will transmit them to reach the Director of Farms by the 1st October of each year.
- (iv) The Director of Farms will consolidate the budget estimates received from the Controllers of Military Accounts and forward to the Financial Adviser, Military Finance, through the M. G. S. not later than the 7th November of each year a consolidated budget estimate of requirements for all India distributed by Districts under (i) Grass, and (ii) Dairy Farms, as anticipated by him, together with the estimates forwarded by the Controllers of Military Accounts and a list of alterations made by him therein under the several minor heads of account. Subject to any observations made by the Financial Adviser, Military Finance, and the orders of His Excellency the Commander-in-Chief, the consolidated budget will form the basis of the budget grant for the ensuing year.
- (v) The grants made in the sanctioned India Army Budget Estimate under each sub-head form the limit within which authorised expenditure may be incurred without previous reference to Government. Any expenditure which cannot be met from the sanctioned provision will require the sanction of the Government of India, to whatever cause it may be due.
- (vi) The Director of Farms will be responsible for watching carefully the progress of expenditure against the budget grant under each sub and minor head and for securing reappropriations or additional grants, whenever the sanctioned grant for each Grass or Dairy Farm Circle is likely to be exceeded. To enable him to exercise this check, the Controllers of Military Accounts will furnish him with monthly statements of actual expenditure compiled in their accounts under the several minor heads for each Grass Farm circle or each Dairy Farm in their accounts district not later than the 62nd day following the end of each month.
- (vii) The Director of Farms will exercise the financial powers granted to him, *vide* para. 283. Reappropriations of Funds affecting two accounts districts will, in each case, be intimated to the Military Accountant General and the Controller of Military Accounts concerned by the Financial Adviser, Military Finance.
- (viii) The M. G. S. may with the concurrence of the Financial Adviser, Military Finance, sanction reappropriations of savings from one accounts district to another, whether under the same or another minor head of each sub-head, in cases in which the Director of Farms cannot sanction them.

- (ix) Savings due to non-expenditure of provision for a specific measure, to an error in the estimates or to absence of troops from India cannot be reappropriated without the sanction of the Government of India.
- (x) Savings under 'Exchange on sterling expenditure in England' should not be appropriated without the sanction of the Government of India.
- (xi) Reappropriations when made by the M. G. S. which involve transfer of funds between two accounts districts, will in each case, be intimated to the Military Accountant General and the Controllers of Military Accounts by the Financial Adviser, Military Finance.

288. The rules in para. 287 (i) to (iv) will apply to receipts relating to sub-heads.

289. As Farms are worked on *quasi*-commercial lines, they should, as far as possible, settle all transactions in cash instead of by book debit or credit, but as this is not always practicable or desirable, the latter mode of adjustment should be adopted where necessary, *e.g.*, in the case of—

Articles received from England on home indent.

Stationery and forms supplied by the Stationery Department.

Railway warrant or credit notes.

Articles, animals or supplies transferred between farms.

Other inter-departmental transactions, such as charges for Irrigation, the cost of construction and maintenance of M. E. S. buildings, hire of quarters, water supply, etc.

*Pro-formâ* charges for rent of Government lands.

NOTE.—When regimental and animal transport units use their own transport for bringing fodder from Grass Farms for their own use, no charges in respect of services rendered should be debited against the Grass Farm. Unit accountants will not raise any debit against the Farms Department on account of transport unless the debit is supported by a voucher signed by the Manager of the farm concerned.

The hire or cost of all tents issued to grass or dairy farms for the accommodation of students undergoing training, or for temporary farm depots and for farm staff employed in camps of exercise, standing camps, etc., must be debited against the farms concerned.

290. The Government account on which interest will be calculated will be the Capital value of the farms subject to the following provisos. Profit or loss will not be carried to this account but to the reserve fund account, see para. 330.

A list of capital assets will be drawn up showing—

- (a) the valuation of the capital items, the expenditure on which was incurred prior to 1st April 1918.
- (b) the valuation of the capital items, the expenditure on which was incurred subsequent to 31st March 1918; and

- (c) the valuation of the capital items, expenditure on which was met from credits to head II-E (c) (10) Grass Farms which capital not having been directly provided from Government borrowing will not be required to bear interest charges.

Interest will from 1st April 1925 be debited to all farms on (a) less items included in (c) at 3.3 per cent. and on (b) less items included in (c) at 6.1 per cent. and thereafter on all new Capital expenditure not provided from Head II-E (c) (10) Grass Farms, at the rate published by the Auditor General as the average rate of Government borrowing during the year. For this purpose, in the event of the rate of interest not being forthcoming in time, the latest available figures should be adopted.

291. The amount of capital on which interest is to be paid on the 1st April 1925 will be carried to the Government account, which account will be opened for both grass and dairy farms. Thereafter no items will be credited or debited to this account except under the orders of the M. G. S. and with the concurrence of the Financial Adviser.

292. The Government account will be split up into two parts Government Account A and Government Account B. Government Account A will comprise only that portion of the capital which will bear interest. Government Account B will comprise the remaining portion of the capital which will not bear interest.

The interest on Government Account A will be calculated on the balance of this account at the close of each month and debited to revenue in the cash book monthly.

293. All employes of the Military Farms Department in receipt of Rs. 50 per mensem or less are exempted from the payment of the rent for the occupation of the Farm buildings, those in receipt of over Rs. 50 and not over Rs. 100 per mensem will pay 5 per cent. of the salary or assessed rental of buildings whichever is less.

Indian employees whose salary exceeds Rs. 100 per mensem will pay the assessed rent subject to a maximum of 10 per cent. of their salary.

NOTE.—This rule also applies to European Managers (Civilian) and others employed in Dairy Farms.

294. Rents for quarters in charge of the Farms Department and occupied by Farm employes shall be collected by Farm agency and credited to Government through the accounts of the Farm concerned.

295. The Farms shall take credit in their account for rent realised from the occupants of quarters. All arrangements for hiring quarters for farm subordinates and payments to private owners on account of rent therefor shall be made by the Farms Dept.

296. All expenditure in connection with electric installations and charges on account of consumption of electricity for military grass and dairy farms shall be borne by those farms.

297. The D. of F. is the deciding authority with regard to the necessity or otherwise for the installation of telephone connections at military grass and dairy farms. All expenditure incurred in connection therewith shall

be debited to the military grass or dairy farm's budget as the case may be. Expenditure will only be incurred provided funds are available under the respective budget heads.

298. A charge on account of leave allowance will be made in the annual accounts at 8 per cent. on the salaries of commissioned and warrant officers and at 4 per cent. on the salaries of all other European personnel. The actual amount to be charged on this account and on account of superannuation allowances will be obtained from the C. M. A.

299. (1) Register of security deposits (I. A. F. A. 285)—Every security (whether in cash, Govt. paper, provincial and municipal debentures, port trust bonds, bank deposit receipts or savings bank deposits) deposited with a farm will be recorded in this register at the time of their occurrence. Each depositor will have a separate folio allotted to him, and these deposits will be proved annually in I. A. F. A-287.

In the case of Grass Farms the Assistant Director of Grass Farms maintains the register of Security Deposit for all farms in the circle.

(2) When a farm employé who has deposited security is transferred to another farm, his security should be borne on the register of the farm to which he is transferred, the Controller of Military Accounts being informed (I. A. F. S. 1643) of the transfers in cases where deposits are in his custody.

(3) In order to reconcile discrepancies between farm registers and the record in the Audit Office, managers will furnish the Audit Officer on the 10th April of each year with a list (I. A. F. A-289) of cash security deposits outstanding on the 31st March.

NOTE.—Except cash securities which will pass through the cash-book, no security (unless confiscated and the amount realised in cash) will be entered in the cash book.

(4) See also paras. 101—111, Financial Regulations for the Army in India, Part I. Transfers and repayments of cash securities and the periodical payment of interest on Government Promissory Notes will be deducted from the total farm expenditure on which the general supply rate is evolved.

#### GRASS FARM ACCOUNTS.

300. The cash assignments for grass farms will be placed at the disposal of the Assistant Director. A register for watching expenditure against the Budget allotment, compiled from the monthly accounts of each farm, will be maintained by Assistant Directors.

301. All cheques for farm expenditure will be signed by Assistant Directors or Deputy Assistant Directors who may be placed in charge of Farms.

302. In cases where in the opinion of the Director of Farms it is necessary for the safety of Government money that the Manager of a Farm should have a current account with a bank, such an account may under the sanction of the D. of F. be opened with a branch of the Imperial Bank of India only. The limit of the cash balance which may remain with the Imperial Bank of India, in each case to be fixed by the C. M. A. concerned in consultation with the Assistant Director of Grass Farms of the circle. The bank pass-book

will be shown to the Local Audit Officer who may consult the Manager of the bank as to the actual cash in hand on the day of inspection.

303. (1) Subject to any restrictive orders of Assistant Directors, Managers of Grass Farms are empowered to make advances for harvesting operations, and fodder supplies, not exceeding Rs. 2,000 to any one individual. Ordinarily each advance should be adjusted before another is made to the same individual, but in cases where delay in adjustment is unavoidable further sums may be advanced after obtaining the sanction in writing of the Assistant Director. Assistant Directors may also, where circumstances demand it, grant a standing sanction authorising Managers to give fresh advances to individuals who have not fully adjusted previous advances provided—

(i) that the outstanding amount does not exceed Rs. 200 in each case, and

(ii) that the balance of the unadjusted advances together with the further sum advanced does not exceed Rs. 2,000 in each case.

(2) Assistant Directors will satisfy themselves that every advance has been made with care and will look to its prompt adjustment. The grant of such advances to the Manager or any of the farm staff is not authorised; each advance must be shown as made to the individual who actually receives it.

(3) Subject to the above rules where they apply, managers of grass farms are also empowered to make advances for general farm work, which includes harvesting and purchase of fodder, to their British assistants and Indian Overseers not exceeding Rs. 1,000 in each case subject to the condition that no further advance shall be made to the individual until receipts have been produced showing the distribution of the whole or the main portion of the previous advance to the satisfaction of farm authorities.

(4) In cases where it is found necessary to make advances, exceeding Rs. 1,000 the specific sanction of the Director of Farms must be obtained. The limit of such advances will be restricted to Rs. 2,000.

304. The rates for supply of fodder on payment to officers and private persons shall be estimated by the Assistant Director of Grass Farms after each harvesting season based on the general supply rate of the past year, together with any consideration as to forecast of climatic conditions for the present year, and revised later, if necessary, in accordance with the estimate made of the 'General supply rate' of the farm for the year in question.

These rates should be submitted, through the Controller of Military Accounts concerned for concurrence, to the Director of Farms for approval before publication.

NOTE (1).—Where the recovery rate for baled fodder sold to officers has been fixed at a figure which includes cost of baling and freight, a note should be appended when the sale rate for baled fodder is published, stating that the rate includes so much cost of baling and so much cost of freight.

NOTE (2).—When recoveries are effected in cash, the amount represented by cost of fodder should be credited in the cash book in black ink to Fodder Stock Account, cost of baling to column 13D or E and cost of freight to column 13C, the total of the three items being the amount received in cash for sale of fodder. In the monthly store return from which the fodder sold is charged off will be cited the receipt items of the month's cash account in which the sale proceeds have been credited.

### TRANSFER OF FODDER TO OTHER GRASS FARMS.

305. The following procedure for accounting for fodder received by transfer will be observed.

(a) All fodder transferred from one farm to another will be valued by the supplying farm, delivered free on rail despatching station, at its latest audited production or purchase rate accordingly as the fodder transferred is farm produce or purchase, the receiving farm in addition paying rail freight charges only. Baling and carting charges will be borne by the despatching farm. The supplying farm will credit Fodder Stock Account with the value of the fodder transferred and balance this entry by a *per contra* debit to book adjustments.

(b) To allow of the receiving farm correctly debiting itself with the cost and contingencies on fodder received by transfer, the following additional columns will be added to the farm cash book and numbered in the present cash book 34-A, B, C and D.

*Fodder received by transfer.*

FROM WITHIN THE CIRCLE * HAY.		FROM OUTSIDE THE CIRCLE * HAY.	
Cost 34-A.	Freight and hand- ling 34-B.	Cost 34-C.	Freight and hand- ling 34-D.
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.

\* Repeat these columns as required for bedding, bhoosa white, bhoosa missa, etc.

The receiving farm will debit itself with the cost of the fodder received under column 34-A or 34-C accordingly as the fodder is received from a farm within the circle or outside the circle, and with freight and all subsequent charges incurred on such fodder under columns 34-B or 34-D.

(c) Fodder received by transfer will be accounted for separately in the store return as such.

(d) To arrive at the correct circle rate, the total quantity of fodder produced and purchased on all farms in the circle and the total quantity of fodder received by transfer from outside the circle will be added together and divided into the total cost of producing and purchasing fodder at all farms in the



circle *plus* cost of fodder received by transfer from outside the circle *plus* freight and handling charges on all fodder received by transfer from all farms located both within and outside the circle. The quantities and cost will be taken in respect of each financial year from Statement II prepared by Grass Farms annually for incorporation in the Administration Report.

The rate so arrived at will be the cost accounting rate for the circle and will be brought into use immediately and will remain in force until the next year's figures are available.

NOTE.—The rate will be worked out by the C. M. A. in whose area the circle headquarters are located.

(e) Similarly the Director of Farms in his Annual Administration Report will bring out the all India rate for fodder, the initial cost of fodder received by transfer being eliminated as it has already been brought to account under purchase or production, but all freight and handling charges being added.

#### SALE OF FODDER TO DAIRIES.

306. The supplies should be valued at rates to be agreed upon by the officers in administrative charge of the farms concerned, but these rates should not be lower than the rates at which equally suitable fodder could be obtained elsewhere.

#### ACCOUNT BOOKS AND FORMS.

307. The following account books and forms which have been standardised as I. A. F. Grass Farm series will be maintained in addition to other I. A. Forms in use.

I. A. F., G. F. 1 . . .	Capital expenditure and Depreciation Register.
„ „ 2 . . .	Machinery Register.
„ „ 3 . . .	Supply Order Book.
„ „ 4 . . .	Suppliers Bill Form.
„ „ 5 . . .	Receipt Form for supplier.
„ „ 6 . . .	Store Book.
„ „ 7 . . .	Stores Issue Order.
„ „ 8 . . .	Land and Cultivation Register.
„ „ 9 . . .	Goods receipt Book.
„ „ 10 . . .	Individual Advance Register.
„ „ 11 . . .	General Advance Register.
„ „ 12 . . .	Plot Book.
„ „ 13 . . .	Cutting and Cartman's Register.
„ „ 14 . . .	Daily Report.
„ „ 15 . . .	Chalan Book.
„ „ 16 . . .	Chalan Register
„ „ 17 . . .	Register of attendance or work done.

I. A. F., G. F. 18 . . .	Weigh Book.
" " 19 . . .	Stack and Silo Register.
" " 20 . . .	Daily return of employment form and hired animals and carts.
" " 21 . . .	Demand for cheques.
" " 22 . . .	Cash Book.
" " 23 . . .	Stackyard Order Book.
" " 24 . . .	Issue Register.
" " 25 . . .	Cash Sales Register.
" " 27 . . .	Statement showing temporary establishment.
" " 28 . . .	Grazing Pass.
" " 29 . . .	Fodder Store Return.
" " 30 . . .	Monthly return of farm animals.
" " 31 . . .	Cart Chalan.
" " 32 . . .	Return of Mobilisation and Farm Reserve of Fodder.
" " 33 . . .	Return of Fodder Baling Presses.
" " 34 . . .	Statement of land and rent return.
" " 35 . . .	Statement of outturn, expenditure and purchases.
" " 36 . . .	Capital account.
" " 37 . . .	Statistics of annual expenditure.
" " 38 . . .	Statement of Receipts and Issues.
" " 39 . . .	Statement of Losses and Excesses, etc.
" " 40 . . .	Fodder Balance Sheet.
" " 41 . . .	Batsi Agreement form.
" " 42 . . .	Inspection Notes.

308. In making entries from one book or form to another the folio of the book to which the entry is taken shall in all cases be recorded against it, and when the entry is made, the folio of the book from whence it has come must be shown alongside it, *e.g.*, right throughout there must be shown with every entry the folio of every other book in which the same entry appears. The column 'Folio' should show the number of the corresponding entry in that register. Thus R  $\frac{1}{3}$ , R for register, 1 for the number of register, 3 for item number of entry in register.

309. Assistant Directors will periodically check the books and initial each of the entries or books they check to show that they have done so.

310. General instructions for keeping books and forms will be found printed on them. Additional instructions in the case of certain registers and forms are given below.

(1) *Capital expenditure and Depreciation Register (I. A. F., G. F.-1).*—The total value of all the buildings, machinery and other articles and animals recorded in the above register shall at the close of each year agree with the value of the Capital assets of the Farm shown in the farm's capital account.

(2) *Suppliers' Bill (I. A. F., G. F. 4.)*—No payment should be made until there has been impressed on the relative bill or bills a 'certification' stamp as per specimen attached and columns 2 and 3 thereof are duly completed. The Assistant Director of Grass Farms should himself fill in the number and date of cheque by which the bill is paid when signing the cheque in payment of the bill.

## CERTIFICATION STAMP.

[Vide para. 310 (2)].

	No. or Folio.	Initials.
1. Bill No. . . . .		
2. Checked with P. O. Quantity Price . .		
3. Extensions checked . . . . .		
4. Posted to Stores Ledger . . . . .		
5. Passed for payment . . . . .		
6. No. and Date of cheque by which paid .		

NOTE.—P. O. = Purchase Order.

Column 2.—To enable this to be completed the Purchase Order (Form G. F. 3) should in future always state the price at which the order is placed.

Column 4.—Will only be completed when the Bill covers stores and grain which have to be taken on charge in the "Store Book".

(3) *Store Book (I. A. F., G-6).*—No stores should be issued without a 'store issue order' signed by the Manager. The account of each class of stores will be balanced monthly and carried forward. Managers will periodically check the stores in hand with the store book and store keepers' vouchers, and initial the store book to show the date of check.

(4) *Individual Advance Ledger. (I. A. F., G-10).*—The account of each person must be closed monthly, the unadjusted advances being carried forward, the totals for each month should agree with the 'General advance ledger'.

(5) *General Advance Ledger (I. A. F., G-11).*—This book will be made up from the 'individual advance ledger' and should show the total amount advanced, adjustments made and advances outstanding at any particular time. This also will be balanced at the end of each month.

(6) *Register of attendance or work done (I. A. F., G. F-17).*—This register is to be written up daily in ink and totalled when payments are made to admit of easy comparison with the 'cash book.' The total quantity of grass cut for hay will be totalled daily and connected with the store return. The daily total of green issues should agree with the total shown in the 'issue register'.

Labour debitable to the several headings in the 'cash book' will be shown in a summary of the register at the end of each period. Each total of labour or produce should be carried from its register into the 'plot book' so that the latter may contain a record of produce received from the plot and work done on the plot.

(7) *Cash Book (I. A. F., G. F-22).*—This book will be bound and will contain pages sufficient for one year. In it will be entered as they occur all items

of receipts and expenditure creditable or debitable to the farm of whatever kind. The totals of the petty cash book and cash sales register will be taken to the Cash Book daily. The total amount advanced each day as shown in the General Advance Ledger will be entered daily in the 'Cash Book' under the head 'Advances' on the expenditure side, but the 'amount adjusted' in the 'General Advance Ledger' will be carried to its proper head or heads in the 'Cash Book' at the end of the month and a '*per contra*' entry made on the receipts side under 'Advance adjusted'. Book debits and direct payments communicated by the audit officer will be shown in red ink so as not to affect the monthly cash balances.

When payments are made to a number of persons for grass cut by acreage or by weight, or for grass purchased, there should be a reference to the special registers in which those payments are recorded, and to the particular items in those registers should be added a reference to the corresponding entry in the 'Cash Book'. The same is the case with payments for daily labour which should be entered in the 'Cash Book' with reference to the corresponding entry in the 'register of attendance or work done' and *vice versa*. No details of labour employed are required in the 'Cash Book', but the Assistant Director will be responsible for checking at his inspections that the rates and amounts charged are correct according to the subsidiary registers. When an entry is made under heading 'cutting grass' the quantity cut should be entered in the column 'particulars'.

The monthly payment of permanent establishment and of continuously employed temporary establishment on monthly wages, such as time-keepers, store-keepers, duffries, peons, sweepers, etc., who are engaged on general duties and for whom budget provision is made under the head 'Salaries and Establishment, etc.' should be taken to the head 'Detail of General Charges B, Farm Establishment'.

The monthly payments of all other continuously employed temporary establishment on monthly wages should be shown under their respective headings of the Cash Book and refer to the acquittance roll. Travelling and outstation allowances should be taken to the column 'Transportation charges outside Farms'.

Expenditure on account of buildings, animals, plant and machinery, and purchase of stores, should be taken to the proper head under 'capital' or 'revenue' as the case may be, and bear a reference to the Capital Expenditure and Depreciation Register or to the store book.

The cost of stores purchased which are not debitable to the Capital account will be debited in the first instance to Godown store account (Cash Book Column 52A). As issued, the value will be debited to the appropriate head of the Cash Book and credited to Godown store account (Column 12 Receipt side) monthly. At the end of the year, the difference between the totals of column 52A (Expenditure) and column 12 (Receipts) must agree with the value of the balance of the stores as shown in the Godown store book (I. A. F., G. F. 6).

The value of the balance of stores in hand on 31st March will be excluded from the annual statements and carried forward into the next year's cash book as a debit to Godown store account.

Monies drawn from the treasury will be entered as 'receipts' showing the cheque or transfer receipt No. and date of issue. Remittances to the treasury will be entered as such under 'expenditure' and supported by the treasury receipt.

(8) *Cash Sales Register (I. A. F., G. F-25)*.—In it will be recorded from the completed orders made out on the stackyard, all cash sales of fodder, the sums received and the 'stackyard order' book number. The payments received will be taken to the 'Cash Book' and the total quantity of fodder issued should agree with the entry in the Store Return.

NOTE.—Credit sales are not permissible.

(9) *Fodder Store Return (I. A. F., G. F-29)*.—In it will be recorded month by month all fodder produced, purchased and otherwise procured by the farm and all issues made therefrom.

Green grass cut by weight should be brought on to the 'store return' as such and when hay making operations are complete, a certificate should be added, signed by the Assistant Director to show the rate of conversion.

When grass is cut for hay by acreage, by machine or daily labour the resulting hay should be brought on the store return only when stacked, weighed or issued.

The stacks of hay made from grass cut by machine or daily labour, should when possible be shown separately from the hay made from grass cut by weight, in order to allow of a comparison being made between the weight of the produce and the cost of cutting it.

Different classes of hay and hay from different sources should be shown in different vertical columns of the 'store return'. Thus the hay from home lands should be shown separately from that of outlying rukhs, and hay from other farms or from outside depots and of course purchased hay should be shown separately.

Hay of different harvests should also be shown separately in the 'store return'. There should be a direct correspondence between the 'store return' and the weights of stack as entered in the 'stack or silo register'.

Green grass cut and issued direct and hay issued from the ground should be brought on to the 'store return' from the corresponding entries in the 'issue register'.

Issues of hay from the stackyard should be brought on to the 'store return' at the end of the month in the same way.

When hay is transferred to the head bedding in Grass Farm returns, the transaction should be supported by the sanction of C. F. A. on I. A. F., A. 498.

When bedding hay or straw is issued for use in tents, in camps, the charge should be supported by I. A. F. S-1593.

(10) *Statement of lands and rent Return (I. A. F., G. F-34)*.—(*Statement I of appendices for the annual report*).—This will be compiled from the 'land and cultivation register'.

- (c) Detailed statement of new names (I. A. F. A-462).
- (d) Abstract scale of establishments (I. A. F. A-463).
- (e) List of cash security deposits outstanding on 31st March (I. A. F. A-289) when necessary.
- (f) Balance Sheet, security deposits (I. A. F. A-287) when necessary.
- (g) Statement of lands and rents (I. A. F. G. F-34).
- (h) Statement of outturn, expenditure and purchases (I. A. F. G. F-35)-
- (i) Capital Account (I. A. F. G. F-36).
- (j) Statistics of annual expenditure (I. A. F. G. F-37).
- (k) Statement of receipts and issues (I. A. F. G. F-38).
- (l) Statement of losses and excess, quantities fed to farm cattle, and net outturn (I. A. F. G. F-39).

312. The pay bills of all permanent establishments of grass farms as also of those temporary establishments who are continuously employed and whose pay exceeds Rs. 30 per mensem will be prepared by the farm concerned and submitted for payment by the Controller of Military Accounts.

NOTE 1.—Pay bills of temporary establishments on pay up to Rs. 30 per mensem whose entertainment and pay are sanctioned by the Assistant Director of Grass Farms will be paid by him out of his cash assignment.

NOTE 2.—The accounts of all grass farms in a circle will be dealt with by the C. M. A. of the district in whose area the circle headquarters are located.

313. Assistant Directors of Grass Farms draw money from treasuries against assignments placed at their disposal. The monthly cash accounts of each Farm are submitted through them to the C. M. A.

No accountant of the M. A. Dept. is attached to Grass Farms. The accounts are prepared by the Grass Farm establishments.

314 (1). All expenditure on the working of a grass farm (including cash, stores and book debits) and all connected receipts, are brought together in the monthly cash book (I. A. F., G. F-22) a copy of which with the relevant vouchers is submitted monthly to the C. M. A. The cash book will incorporate all transactions connected with the working of the farm including receipts of stores from England and from store depots, etc. The stores from England will be valued at standard rates given in rate lists, or fixed by the C. M. A., any difference between the value at standard rates and the cost of purchase being adjusted under 'Loss (or gain) by fluctuation in prices', with reference to information to be supplied by the C. M. A. For stores received from store depots, etc., the value will be given in the priced vouchers received by the grass farm from the supplying depot, etc. All debits in the accounts of other unit or manufacturing establishment to a grass farm will also be incorporated in the cash book of the latter under the appropriate head by *per contra* credit to the unit, etc., concerned; and similar arrangement will be followed in respect of repairs executed by M. E. S. and service rendered by other departments. Leave and superannuation allowances will also be adjusted monthly in the cash book, the relevant figures being supplied by the C. M. A.

In cases where land has been specially acquired for a farm and its actual cost is known, the amount should be shown in the farm's capital account. In such cases no rent will be charged to the cost of production.

(13) *Statement of losses and excesses, etc. (I. A. F., G. F-39).*—(*Statement VI of appendices for annual report*).—This will be compiled from the 'store-return'.

311. *Report and Returns.*—The monthly and annual returns of the farm will be prepared and signed by the manager and forwarded to the Assistant Director who will, after scrutiny, countersign each main return once in token of approval to the expenditure of cash (which will cover the employment of temporary labour) stores or dead stock, as the case may be, the functions of the Military Accounts Department will be to check and verify them. The following returns shall be submitted by each farm on dates which should be specified by Assistant Director with a view to the returns reaching C. M. A. when due :—

Monthly, through the Assistant Director to the C. M. A. :—

- (a) Cash balance report (I. A. F. A.-147) or by letter or telegram.
- (b) Copy of cash book and necessary vouchers.\*
- (c) Memo. of advances (I. A. F. A.-135).
- (d) List of railway warrants and credit notes issued (manuscript).
- (e) Pay bill (I. A. F. A. 38).
- (f) Copy of store return.
- (g) Roll of Farm animals.
- (h) Auction sale account (I. A. F. A.-58) when necessary.
- (i) List of cash security deposits (I. A. F. A.-128) when necessary.
- (j) List of cheques and transfer receipts drawn on treasuries (I. A. F. A.-129).
- (k) List of remittances to banks and treasuries (I. A. F. A.-131).
- (l) List of repayments of cash security deposits (I. A. F. A.-132) when necessary.
- (m) List of cheques and transfer receipts cancelled (I. A. F. A.-133) when necessary.
- (n) Loss Statement (I. A. F. A.-498) when necessary.

Yearly, through Assistant Director to the Controller of Military Accounts—

- (a) Estimate of grass farming operations (I. A. F. A.-219) supported by I. A. F. A.-211.
- (b) Detailed statement of establishments (I. A. F. A.-461).

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\* No vouchers are required in support of the expenditure incurred on labour employed on the farm, but the copy of the cash book should contain the following certificate signed by the Manager :

"Certified that all charges in the account for labour employed on the farm, which are unsupported by vouchers, are correct and agree with the amounts shown in the register maintained in this office".

debits will be prepared every month from the ledger and submitted to the C. M. A. with the cash book.

- (ii) The monthly rate of depreciation for each article will be entered in the column "monthly depreciation" in grass farm Form No. 1. The rate will be arrived at by calculating the depreciation at the fixed scale for the full year and dividing this by 12.
- (iii) The rates arrived at as above will be entered by Farm Managers in I. A. F. C. M. A-543.
- (iv) In case of one farm transferring machinery to another during the course of the financial year, the despatching farm will debit itself with depreciation up to the end of the month in which the transfer took place. The receiving farm will be debited with the cost of the machinery as it stood on the books on 1st April of that year less the depreciation with which the despatching farm has debited itself.

The value on the 1st April of the article transferred and the monthly rate of depreciation will be intimated on the voucher to the receiving farm, to ensure a correct depreciation being charged. The above value (and not the depreciated value at the time of transfer) will be entered in column 3 of I. A. F., C. M. A-543.

(4) A monthly adjustment will be made through the cash book debiting 'Feed and keep of animals' by *per contra* credit to 'Fodder stock account' (to be opened in the cash book) with the value of the fodder consumed by farm animals at the standard rates prescribed for cost accounts. Similarly when fodder is transferred from one farm to another the former will debit the latter with the value at the latest audited production or purchase rate, according as the fodder transferred is farm produce or purchase, the receiving farm in addition paying only rail freight charges. Any expenditure incurred by the supplying farm on baling or carting the supply will be adjusted in its accounts under appropriate heads.

#### PRICING OF VOUCHERS AND THEIR SUBMISSION.

315. (1) The C. M. A. will arrange for the pricing of all vouchers on which fodder, etc., is issued from a grass farm either by the farm staff or by accountants serving at the station at which the farm is located. The further procedure will be as follows:—

- (a) The issue vouchers will be submitted to the C. M. A. with the monthly store return.
- (b) Daily issues to units, etc., will be entered in Grass Farm Issue Register (I. A. F., G. F-24). At the end of each month the total issues from this register will be transcribed into I. A. F. Z-2096 which will be duly receipted and priced and treated as a monthly issue voucher.
- (c) For issues for which payment is made in cash at the time of issue the amount recoverable will in all cases be calculated by the



(2) In the cash book the *per contra* credits for all debits, other than cash transactions and transfers from 'Capital' to 'Revenue' expenditure will be taken to the head 'Book adjustments' and a schedule giving details of the credits submitted to the C. M. A. with the cash book.

(3) (a) No depreciation will be charged in respect of buildings in charge of M. E. S. The annual rent for such buildings will be fixed at the beginning of each year, in consultation with M. E. S. authorities, at  $2\frac{1}{2}$  per cent. of the book value of the buildings, and one-twelfth of the annual rent will be adjusted in the accounts of each month. Rent will be adjusted similarly for all new M. E. S. buildings occupied during a year with effect from the first of the month following that in which it is occupied. Depreciation on other buildings excepting those which will not last for more than 3 years and whose cost will be debited to 'Revenue' will be adjusted monthly at  $2\frac{1}{2}$  per cent. per annum on the book value of the buildings at the beginning of the year, and a similar adjustment will be made for new buildings occupied during a year, with effect from the first of the month following that in which it is ready for occupation.

(b) Depreciation on machinery, implements and fittings (other than articles which are perishable and expendable and which are not charged to 'Capital') will be adjusted monthly at 10 per cent. per annum on the book value of the articles at the beginning of the year, and a similar adjustment will be made for new machinery, etc., added to 'Capital' during a year, with effect from the first of the month following that in which it is ready for use. When machinery, etc., is condemned, the charge for depreciation in respect of it will be discontinued from the first of the month following that in which it ceases to be in use; but the article itself will not be written-off charge in its appropriate ledger or inventory until it is disposed of.

(c) Depreciation on live stock will be adjusted monthly at 16 per cent. per annum on the book value at the beginning of the year.

NOTE (1).—The monthly amount of depreciation calculated at the prescribed rate shall be rounded off to the nearest rupee, fractions under eight annas being ignored and eight annas or more taken as a rupee.

NOTE (2).—In the case of articles, the original value of which is so small, or has been reduced by process of depreciation to such a stage, that the monthly rate of depreciation at the authorised rate comes to less than eight annas, depreciation shall continue to be charged at the rate of one rupee per mensem, till the residual value is reached or the article is otherwise disposed of. Depreciation shall not however proceed below the residual value of an article. Residual value shall be fixed in each case by the administrative officer concerned who will consult M. E. S. authorities in fixing the value of buildings.

(d) The expenditure on manuring will be charged in the first instance to 'Capital', but the total amount spent on this account in any year will be transferred to 'revenue' in the two following years in moities, one-twelfth of the total amount transferable being adjusted every month.

(e) To facilitate the adjustments on account of rent of M. E. S. buildings and depreciation, the following procedure will be observed:—

- (i) A ledger in I. A. F. C. M. A-543 will be maintained by each grass farm, with separate pages for rent, buildings, machinery, etc., live-stock and manure, and a voucher giving full details of these

*Add together—*

- (a) Losses (items 15 and 16).
- (b) Value of issues for farm use (item 9).
- (c) Closing balance.

All the above three items should be valued at the rate applicable to troops.

- (d) Value of sales (items 11 and 11 (a)).

*Deduct—*

- (a) Opening balance (item 1).
- (b) Surpluses (item 4).

The difference is the value of production from Home and purchased materials (Dairy Produce).

322. The cash assignment at all Dairies will be placed at the disposal of the Assistant Directors of Dairy Farms who will sign all cheques for the farms under their control. In cases where in the opinion of the D. of F. it is necessary for the safety of Government money that the Manager of a military Dairy Farm should have a current account with a bank, such an account may under the sanction of the D. of F. be opened with a branch of the Imperial Bank of India only and operated upon jointly by the Manager and cashier on their own signatures as required. The limit of the cash balance which may remain with the Imperial Bank of India, in each case is to be fixed by the C. M. A. concerned in consultation with the Assistant Director of Dairy Farms of the Circle. The bank pass book will be shown to the Local Audit Officer or the officer delegated by the C. M. A. to audit the accounts of Dairies who may consult the Manager of the bank as to the actual cash in hand on the day of inspection. Advances made on account of Dairy produce should be adjusted within six months and advances for any other purposes within two months and sums advanced for a specific object may not be used for other purposes.

323. Assistant Directors of Dairy Farms may call for any returns of figures whatever from any farm within their jurisdiction but the following monthly returns shall be submitted by all farms through them to the C. M. A.—

- (a) Abstract of cash receipt and expenditure ;
- (b) List of drawings from and remittances to the treasury (latter to be supported by treasury receipts) ;
- (c) Departmental transfer  $\frac{\text{receipts}}{\text{payments}}$  ;
- (d) Income tax recoveries ;
- (e) Statement of amounts paid to establishments and deductions made therefrom ;
- (f) List of cheques and R. T. Rs. cancelled ;
- (g) Priced store account ;
- (h) Capital account ;

farm, and it will furnish the C. M. A. with a monthly statement showing for each such issue the quantities of the various articles issued and the amount recovered and credited in the cash book. This statement will accompany the monthly store return.

NOTE.—When gunny bags are supplied by supply depot companies to the Grass Farm authorities for wrapping bales of fodder to be supplied to a unit, formation or department or for mobilisation reserves, the cost of the bags issued calculated at the prescribed rates should be charged against the Farms Department.

(2) All issues of stores other than fodder from grass farms will be valued at the standard rates fixed by the D. F. A. or by the C. M. A.

(3) For rates of fodder to be adopted for cost accounts purposes, see para. 305(d).

(4) For recovery purposes the rates referred to in para. 304 will be adopted.

316. Each grass farm will submit to the C. M. A. all returns and other documents connected with its accounts and such additional information as may be required by him with reference to paras. 314 and 315.

317. Annae and pies will be eliminated from the Capital Accounts of Farms. Each capital item will be shown at its value to the nearest rupee—the difference being credited or debited to Revenue Accounts.

318. The rules in this section do not apply in their entirety to the Okara Farm. This farm will however submit to the C. M. A. concerned monthly cash balance report and receipt and issue vouchers pertaining to transactions with other farms and departments, etc., which are required for purposes of adjustment of accounts.

#### DAIRY FARM ACCOUNTS.

319. The charges of Dairy Farms will be paid out of assignments granted by the C. M. A. of the district, etc., in which the Farm is located, who will also be responsible for the audit and incorporation in his accounts, of the transactions.

Pay and travelling allowance bills of officers, permanent establishments and those temporary establishments who are continuously employed and whose pay exceeds Rs. 30 per mensem will after audit by the C. M. A. be forwarded to the Farm for payment out of its cash assignment.

320. The procedure to be followed in connection with the accounts of Dairy Farms will be generally similar to that described for Grass Farms, and for the Okara Farm in particular. No change will be made in the present system of preparation of the internal accounts of the Farms. Issues from Dairy Farms are generally made on payment.

321. The following point should be noted in compiling I. A. F., D. F.-41 (Priced Store Account).

Item 2 Receipts by production (including farm purchase). The figure to be entered against it will be arrived at as follows :—

I. A. F., D. F.-20 . . .	Team Register.
„ „ 21 . . .	{ Sales Ledger. Bought Ledger. Private Ledger.
„ „ 22 . . .	Quarterly List of Stocks, etc.
„ „ 23 . . .	Inventory Book.
„ „ 24 . . .	Trading Account Form.
„ „ 25 . . .	Capital Account form
„ „ 26 . . .	Balance Sheet form.
„ „ 27 . . .	Annual herd statistics.
„ „ 28 . . .	Annual Produce Statement.
„ „ 29 . . .	Annual Disposal Statement.
„ „ 30 . . .	Statement for compiling annual returns.
„ „ 31 . . .	Weekly Report Form.
„ „ 32 . . .	Pedigree Register form.
„ „ 33 . . .	Register of advances.
„ „ 34 . . .	Sanction to temporary establishment form.
„ „ 35 . . .	Cashier Bond.
„ „ 36 . . .	Store-keeper Bond.
„ „ 37 . . .	Register of redeemed coupons.
„ „ 38 . . .	Unpriced inventory.
„ „ 39 . . .	Establishment account charges.
„ „ 40 . . .	Machinery Register.
„ „ 41 . . .	Priced Store Account.
„ „ 42 . . .	Inspection Report (Director of Farms).
„ „ 43 . . .	Monthly Statement of Budget Expenditure and Receipts.
Special D. F. Nos. 1 to 6 . . .	Coupon Books.

327. In making entries from one book or form to another the folio of the book to which the entry is taken shall in all cases be recorded against it, and when the entry is made, the folio of the book from whence it has come must be shown alongside it, *i.e.*, right throughout, there must be shown with every entry the folio of every other book in which the same entry appears.

328. Local audit of Dairy Farm accounts will be carried out by the Military Accounts Department. This audit will be in charge of the C. M. A. and his officers shall have free access to dairy farm books and accounts. In addition to the audit of the books and vouchers bearing directly upon the balance sheet and trading account and administrative report the auditing officer shall make an inspection of the book-keeping and general office work of the farm and report through the C. M. A. to the Assistant Director of Dairy Farms concerning the efficiency of the office staff.

329. General instructions for keeping books and forms will be found printed on them. Detailed instructions in the case of certain account registers and forms are given below :

(1) *Cattle Yard Report Book (I. A. F., D. F-1)*.—An entry will be made on the 1st of each financial year for each individual animal belonging to the farm including horses, mules, donkeys or bullocks. All purchases, transfers, births, deaths, sales or losses will be recorded in this book as they occur against the animal concerned. This book will also show the number of animals

(i) Monthly pay bill of permanent establishment ;

(j) Pay bill of temporary establishment.

The yearly balance sheet and Trading Account will be certified correct by the C. M. A. or other responsible officer appointed by him.

324. The sale rates of dairy produce will be fixed by the M. G. S. with the concurrence of the Financial Adviser (M. F.) and revised from time to time as found necessary.

*Sale of milk to Government Institutions.*—The supply officer responsible for the supply should fix in consultation with the administrative officer of each institution a minimum and maximum quantity of milk for the daily supply, the latter being not more than one-third higher than the former ; these minima and maxima should be communicated to the dairy which will make the supply within these limits at the rate fixed for the sale of milk to officers, the dairy will be entitled to charge for the minimum amount even if not required and to charge one-third higher for supplies above the maximum. Ordinarily both the minimum and maximum will be subject to revision at one month's notice but this may be reduced to a fortnight when there is likely to be unusual fluctuations in the demands.

The rates for butter supplied to hospitals and detention barracks will be the same as those charged to officers. The supply of milk to hospitals, etc., by Dairies will be treated as issues on repayment and not as transfers.

325. The rates to be paid by Dairy Farms for produce purchased from grass farms will be fixed by the officers in administrative charge of the farms concerned, *vide* para. 306.

326. *Books and Forms.*—The following books and forms which have been standardised as I. A. F., D. F. Series will be maintained in addition to other I. A. Forms in use :—

I. A. F., D. F.-1 . . . .	Cattle Yard Report Book.
“ “ 2 . . . .	Cattle History Record Book.
“ “ 3 . . . .	Cattle Roll Book.
“ “ 4 . . . .	Cattle Yard Milk record book.
“ “ 5 . . . .	Invoice from Cattle yard to Dairy.
“ “ 6 . . . .	Produce Book.
“ “ 7 . . . .	Test Book.
“ “ 8 . . . .	Salesman Check Sheets.
“ “ 9 . . . .	Outward Day Book.
“ “ 10 . . . .	Daily Stock Sheets.
“ “ 11 . . . .	Inward Day Book.
“ “ 12 . . . .	Register of stores issued for farm use.
“ “ 13 . . . .	Stock Book.
“ “ 14 . . . .	Credit Sales Register.
“ “ 15 . . . .	Invoice Books (bills).
“ “ 16 . . . .	{ Cash Book.
	{ Monthly Return of cash receipts and expenditure.
“ “ 17 . . . .	Coupon Stock Book.
“ “ 18 . . . .	{ Daily Time Book.
	{ Daily Wages Book.
“ “ 19 . . . .	Land and Cultivation Register.

staff and scrutiny by the manager. The person checking this form should initial it and pass on to the manager, who should also add his initials before the sheet is filed.

(5) *Inward Day Book (I. A. F., D. F.-11).*—In this book all goods or live-stock of any class or kind whatever received must be entered on the day of receipt, giving full particulars as to quantities and from whom received. The subordinate in charge of the dairy will be responsible for all entries of dairy produce, and he along with other officials concerned with the receiving of goods or live-stock will initial the entries referring to their respective branches of the business.

With the exception of dairy produce, all quantities from this book will be posted to the 'Stock Book' and 'Inventory Book' as the case may be, and all bills or invoices will be checked from this book. Against the entries in this book will be shown the folio of the guard book in which the invoice or bill concerned has been filed. This book should be signed by the manager daily just underneath the entries for the day to prevent additions being made.

(6) *Register of stores issued for farm use (I. A. F., D. F.-12).*—All issues of stores for farm use will be entered in this book at the time of issue, with the number of the manager's order authorising the issue against the entry. The monthly totals are to be posted to the 'stock book'.

NOTE.—Stores mean articles chargeable to Revenue as opposed to Capital items such as, buildings, live-stock, plant and furnishings.

(7) *Stock Book (I. A. F. D. F.-13).*—To be kept by the storekeeper and checked monthly by the office head clerk. In this book will be opened an account showing the quantities only on receipt and disposal of all goods and stores, with the exception of dairy produce, chargeable to Revenue account and sold, transferred or used on or by the farm. The debit entries will be posted from the 'Inward Day Book' and the credit entries from the 'Outward Day Book' and 'Stores issued for farm use book'. This book will be balanced every three months and the balances carried to 'the quarterly list of outstandings, liabilities and of values of stocks' for the compilation of the quarterly trading account.

All stocks in this book will be arranged according to the Cash Book headings.

The Dairy Farm Manager will report to C. M. A. monthly the total value of forage issued to farm animals.

(8) *Credit sales register (I. A. F., D. F. 14).*—This book will be kept in office by the cashier. In it will be recorded all credit sales of produce. The information in this book will be obtained from salesmen, and every entry in it should be supported by the written order of the customer, whether daily or standing. Monthly accounts or bills for produce will be compiled from this book and should be sent by post to customers not later than the 5th of the month following. Customer's accounts in the sales ledger will be posted from these monthly bills.

*Invoice books (bills) (I. A. F., D. F.-15).*—No invoice to customers shall be made except on this form. The information in this book will be filled

under the various classes present on the farm day by day, together with the cause of increases or decreases.

(2) *Salesman's check sheets (I. A. F., D. F-8).*—A salesman's check sheet shall be made out daily in the Dairy for each delivery man, selling depot, or salesman of any sort, and the quantities of produce issued and returned entered therein by the subordinate in charge of the Dairy, who will sign and hand the sheet to the delivery man immediately on his return from the afternoon delivery. The delivery man will then present this sheet to the cashier or clerk in the case of farms which have no cashier in office. The cashier or clerk will complete the entries, record the credit sales on the back of the form, post them to the credit sales register, and sign the form as an acknowledgment of receipt of the cash and coupon. Where the delivery men can write English, credit sales should be entered on the back of the form by them.

In the case of sales made at the dairy or at selling depots full details of all credit sales will be given on the back of the check sheet, which will be forwarded daily to office by those in charge of the dairy or depots.

(3) *Outward Day Book (I. A. F., D. F-9).*—In it will be recorded all sales or transfers to other farms and departments of produce, live-stock, stores or goods of any kind whatever.

The subordinate in charge of the dairy will enter daily the total quantities of produce issued (after duly deducting returns) against each salesman, selling depots, or other source of issue or sale. As regards sales or transfers of goods other than dairy produce, the person responsible for the despatch of such goods or live-stock will immediately after despatch of the same, enter in this book full particulars of the goods or live-stock in question, together with full name and postal address of the consignee, rate or price to be charged or debited, and particulars as to route and railway or other means of transport employed; such entries to be initialled by the party making the same.

The details as to the division of the quantities sold by the various salesmen, depots, etc., under the headings 'cash' coupons 'credit', etc., will be filled in by the cashier or clerk concerned from the daily check sheets. They will also see that the total quantities issued as shown in this book correspond with the quantities taken credit for on the daily stock sheet and that the credit sales, correspond with the quantities shown in the credit sales register. Details of credit sales of produce will not ordinarily be shown in this book.

The total values of cash and coupon sales of dairy produce together with all sales or transfers to other farms or departments of goods or live-stock other than dairy produce will be posted from this book daily into the sale ledger by the office staff. Quantities of all goods, etc., other than dairy produce will be posted to the 'Stock or Inventory Book' as the case may be.

(4) *Daily Stock sheets (I. A. F., D. F-10).*—This form will be made up each day for the previous day's working by the subordinate in charge of the dairy from the quantities recorded on the Day Books, inward and outward. Total quantities received and issued only need be given, but such must agree with figures shown in the respective day books. The quantities received from the cattle yard will be filled in from the Invoices from cattleyard to Dairy. On completion, this sheet will be sent to the office for check by the office

Rent and grazing land and grazing charges for dairy cattle, etc., should be compiled under head 'Rent and Grazing.'

Cost of temporary shelters for chowkidars on land and crops should be charged under head 'Cultivation'.

Cost of all miscellaneous stores not chargeable to any other head should be debited to head 'Fuel, Light, Water and Miscellaneous Stores' and no stores will be charged under the head "Contingencies and Miscellaneous Charges" which is meant only for charges such as stamps and telegrams, stationery, printing and office sundries and other miscellaneous charges.

Cost of overalls for dairymen, etc., while at work should be charged to head 'Ice, salt, acid and preservatives, etc.'

Charges borne by railway warrants and credit notes should be debited under head "Rail charges." Cash payments of rail freight will be charged to the head concerned under the rules governing the purchase of the articles carried, e.g., Freight on capital items to be charged to the capital heads of expenditure for which incurred.

Charges for packing will be shown under the head contingencies and miscellaneous charges 'except when the charge pertains to another authorised head such as 'grain and fodder,' 'Ice, salt, etc.,' 'Fuel and light' or purchase of 'Dairy Produce,' etc., etc., in which case it will be entered under the head concerned.

Water charges paid to the Canal Department should be debited under head 'Cultivation' and those paid to M. E. S. on account of piped water supply under head 'Fuel, Light and Water, etc.'

$\frac{1}{12}$  of the latest available figure of Army Headquarters and other yearly charges should be debited monthly in the Farm Cash Book.

*Monthly return of cash receipts and expenditure.*—This will be compiled from the Cash Book and submitted to the C. M. A. monthly on the cash book form (I. A. F., D. F-16).

(12) *Coupon Books (I. A. F., Special D. F. Nos. 1 to 6).*—The receipt of Coupon Books from the Stationery Department will be entered in the Inward Day Book in the same manner as any other class of goods and the quantities and numbers posted therefrom to the Coupon Stock book (I. A. F., D. F-17) in which an account will be opened for each of the six different classes of coupons.

*Coupon Stock Book (I. A. F., D. F-17).*—This book will be kept by the cashier. In it the numbers and quantities of each class will be given; and, when coupons are sold the name of purchaser (when known) as well as the number and quantity purchased will be entered immediately on the credit side of the account. Coupons will on no account be issued except for cash, and the cashier will be responsible for the safe custody of Coupon Books, the destruction of all used coupons, and all entries connected therewith. Cash received for coupons will be posted daily into the 'Cash book' under the heading 'Coupon Sales'.

(13) *Loss Statement (I. A. F., A-498).*—Every loss sustained by a dairy on any account whatever will be recorded on this form and submitted to the Assistant Director for orders.



from the 'daily credit sales register' or the 'outward day book', as the case may be and the total amount shown on each invoice issued should correspond with an entry in the customers' accounts in the 'sales ledger'.

(10) *Desk Cash Book (I. A. F., A.-125)*.—To be kept by the cashier. All cash receipts or payments, whether small or large, will be entered unreservedly into this book immediately they are made, including payments from and to the treasury. The entries from this book will be posted to the regular cash book and distributed therein under their proper headings. All entries in this book both Dr. and Cr. must be supported by proper receipts and payment vouchers duly receipted by the payees. Receipts must be issued for all monies received by the dairy farm office however small and on whatever account except cash sales of dairy produce and coupon sales. Receipts given for monies for illicit grazing should be worded "compensation by mutual agreement for damage done" and not fine for illicit grazing which is illegal.

(11) *Cash Book (I. A. F., D. F.-16)*.—This book will be compiled from the 'desk cash book' and all items will be entered therein daily.

All payments other than Daily Time Book must be supported by a voucher and duly receipted by the payee, in the case of sums over Rs. 20 to be stamped with an one-anna stamp. The vouchers should be numbered and pasted in the 'guard book', in the order of payments, the number of the vouchers being given against its respective entry. For charges of Rs. 10 and under where vouchers are unobtainable, a voucher signed by the manager certifying that the amount has been paid as described, will be sufficient.

All receipts, with the exception of those signed by Europeans and Indians of standing, should bear the name of the father of the payee and his place of residence.

All advances shown in the 'Desk Cash Book' will be entered in this book under the headings for which they have been made, and shall, in all cases, be treated as actual payments, refunds being dealt with as receipts.

All entries in 'Cash Book' will be posted to their respective accounts in the 'Bought, Sales and Private' Ledgers.

The totals of deposits to, and withdrawals from, the treasury will be entered once a month into the Government Account 'B' in the 'Private Ledger'; all other entries will be posted individually. All transactions in lieu of cash payments or receipts settled by book transfer will be entered in the 'Cash Book' under their respective headings in red ink at the end of each month.

Cash book totals will be carried forward month by month until the close of each year.

The receipt and repayment of monies deposited as securities will be recorded in a separate register (India Army Form A.-285) and passed through the 'Cash Book' in the ordinary manner.

It is not possible to distinguish purchases of grain and fodder for draught animals from those for dairy animals, consequently the expenditure pertaining to both these sub-heads should be compiled as one under 'Grain and Fodder'.

(16) *Land and Cultivation Register (I. A. F., D. F-19)*.—This register will show from year to year the cost of cultivation of dairy lands as compared with the value of the outturn.

A separate page should be allotted to each crop. All charges such as ploughing, manuring, sowing, etc., must be debited to a crop with a view to arrive at a correct production rate so far as practicable. Proportionate charges on bullocks and plant and furnishings (pertaining to cultivating machinery) and repairs to implements should also be debited. The outturn of a plot must be recorded in this book and stock book folios quoted against same invariably. The page of the book should not be closed until a crop is completely harvested. For the purpose of this book lucerne should be treated as a Rabi Crop as it gives best results when sown in early autumn.

(17) *Team Register (I. A. F., D. F-20)*.—This book will show the number of bullocks employed daily on different works in the fields and also the average cost per pair and their feed and keep including the pay of driver. Entries from this book will be posted to the cultivation register to the accounts concerned. This book should be maintained in such a manner that the grain ration and fodder fed is shown day by day, also its value. The total value at the end of the month divided by the number of bullocks will give the cost of feeding each bullock for the month. The above system will also show if idle bullocks are only given half ration as they should be.

(18) *Ledger*.—This is a general form and three books will be maintained on all farms, i.e., Sales Ledger, Bought Ledger and Private Ledger. The following are the detailed instructions regarding the keeping of each of them.

(i) *Sales Ledger (I. A. F., D. F-21)*.—In this ledger an account will be opened for every person, firm, corporation, institution or department, to whom the dairy may send or transfer goods on credit. Debit entries will be made from the Outward Day Book and the Invoice Book, those from the latter will be made monthly at the close of each month unless under special circumstances, whilst the entries from the 'Outward Day Book' will be made daily. Credit entries will be made daily from the 'Cash Book' and the 'Goods Returned and Allowance Memo' if any. Accounts for 'cash sales' and 'coupon sales' will be opened in this book and the debit and credit entries including amounts refunded on account of unredeemed coupons made daily from the Outward Day Book, and 'the Cash Book' respectively to both these accounts. The coupon sale account will also be posted monthly from the register of cancelled coupons. The 'cash sales accounts' will always be balanced, but the balance of the 'coupon sales account' will at any time show the indebtedness of the farm to the public on account, of coupons purchased.

(ii) *Bought Ledger (I. A. F., D. F-21)*.—In this ledger an account for every person, firm, corporation, institution or department from whom the farm has purchased goods over Rs. 10 in value, will be opened, provided the supplies tendered are not required to be paid for in cash immediately on delivery of goods as in the case of casual suppliers or petty dealers. Payments of over Rs. 10 for the supply of goods on delivery, will be entered in a Cash Purchase Account to be opened for this purpose in this 'Ledger' similar to the Cash Sales Account in the 'Sales Ledger'. In this account all cash pur-

(14) Losses of or damage to consignments of dairy produce will be dealt with as follows :—

- (1) The consignee will investigate the loss or damage and will take the necessary action for the write-off of the amount involved under the orders of competent financial authority. When necessary, claims against the insurers or carriers for goods lost or damaged will also be preferred by the consignee.
- (2) The full value of consignments (including that of loss in transit) will be debited by the accounts officer of the consignor against the district of the accounts officer of the consignee when consignor or consignee are in different districts, and the consignor will take full credit for all consignments.
- (3) Before taking delivery of any consignment the consignee should carefully examine all packages to see that they are intact, with wires, seals, etc., unbroken and that the weight agrees with that shown on the railway receipt. If not in good condition the goods should be carefully examined, and a qualified receipt only given before taking delivery.

(15) *Daily Time Book* (I. A. F., D. F. 18).—Two books will be maintained by all Dairy Farms, viz., one for the permanent and temporary establishments employed and the other for daily labour. The former will record the name, rate of wages and amounts due to all permanent and temporary staff of the farm including the manager and his assistants in addition to their daily attendance. This book shall be closed monthly and the total amount expended on wages and daily labour credited to an 'Establishment account' in the 'Bought Ledger'. In the other book particulars of all daily or intermittent labour employed by the farm should be entered. Time and rate to be paid will in all cases be given and the labour should be so classified in this book that the cost of labour can be carried in the cash book under the proper headings. The monthly totals of this book will be posted into the other time-book maintained for other permanent and temporary establishments.

Absentees should be marked with small 'a' in this book, acquittances for the payment of wages to daily labour need not be taken. The responsible officer making payments should sign a certificate in the book that all payments have been correctly made. No revenue stamps are required to be affixed to payments over Rs. 20 to daily labourers. Temporary establishment in the *Daily Time Book* should be arranged under proper headings viz., 'Dairy, cattle yard' 'Work shop' 'Calving shed' 'Cultivation', etc., according to different sections of the farm in which the men may be employed.

Daily labour when employed in place of men on sanctioned establishments should be shown as such and designated as the men they are replacing and their pay charged to head 'Pay and allowances of Indian Establishment'. Any expenditure on the above account over and above the sanctioned scale will require the sanction of the Assistant Director. Wages should be disbursed on one stipulated day by the manager and payments throughout the month should be discouraged as far as possible.



chases of grain and fodder will be entered as 'by grain and fodder', milk cream as 'dairy produce' and other goods merely as 'by goods'. Entries will be made from the 'Cash Book' and credit entries from the 'Cash Book' daily. An establishment account will also be opened in this book which will be credited the monthly totals of the 'Daily Time Book', debit entries being made from the cash book.

The Bought and sales ledgers will be balanced every three months the balance carried to the 'Quarterly list of Outstandings, Liabilities and Stocks' for the compilation of the quarterly Trading account.

(iii) *Private Ledger (I. A. F., D. F.-21).*—In this ledger may be opened any account considered necessary for the information of the Government Accounts Department or others concerned. For the present, the following accounts only will be opened. The sanction of the M. G. S. and the concurrence of the C. M. A. must be obtained to the recording of additional accounts in this book :—

- (a) Government account.
- (b) Trading account.
- (c) Balance sheet.
- (d) Capital account.
- (e) Bad debts account.
- (f) Profit and Loss Account.

(a) *Government Account.*—This account will be split up into two parts, Government Account 'A' and Government Account 'B'. Government Account 'A' will comprise only that portion of the capital which will bear interest see para. 290. Government Account 'B' will comprise the remaining portion of the capital *plus* or *minus* the difference between the outstanding due to the farm and liabilities due by the farm as at 1st April 1925. This account will be posted monthly from the 'Cash Book' the entries on the debtor side being the total lodgements in the treasury *plus* the total book transfer receipts for the month, including recoveries effected on account of G. P. Fund subscriptions, Income Tax, Family allowances and such other items as do not pertain to the working of the Farm. The credit entries being the total withdrawals from the treasury, *plus* book transfer payments for the month. The balance of this account as at the end of each month of Government Account 'A' will show at any time the indebtedness of the farm to Government or *vice versa*.

(b) *Trading Account (I. A. F., D. F.-24)* and (c) *Balance Sheet (I. A. F., D. F.-26).*—Copies of these returns shall be recorded in the 'Private Ledger' each time they are prepared.

(d) *Capital Account (I. A. F., D. F.-25).*—The opening balance of this account will be the total value of all the Capital assets of the farm as per the balance sheet, see clause (23) of this paragraph and to this account should be debited month by month the totals of Capital items as recorded in the 'Inward Day Book' and the account should be credited with all casualties, etc., occurring in the Capital asset of the Farm. The balance of this account at the end of each quarter should agree with the total value of the building

(iv) Young stock (farm bred) should not be summarily valued, but their value will be assessed as at (i) above in accordance with their actual value in the open market.

(v) Purchased cattle will be brought on the books on the date of purchase at their cost price, and will thereafter be dealt with as in (i), (ii) and (iii) above.

(vi) Calves of purchased animals and those bought at foot of dam will be dealt with as at (iv) above.

## II.—Dead Stock.

(i) Under no circumstances will dead stock articles be appreciated in value.

(ii) Subject to the proviso that valuations will be made by the Assistant Director of Dairy Farms of the circle concerned every alternative year beginning 1923-24, in intervening year the dead stock will be depreciated as follows:—

	Per cent.
(a) Carts, milk cans, milk and cream coolers . . . . .	20
(b) Food-preparing machinery, cream separators pasteurisers and butter churns . . . . .	15
(c) Engines, boilers, shafting and transmission gear, refrigerating plant and other heavy machinery . . . . .	10
(d) All other plant and furnishings . . . . .	10

NOTE.—Depreciation shall not proceed below the residual value of an article, see note 2 below para. 314 (3) (c).]

appreciation charges on live-stock and depreciation charges on buildings, plant and furnishings to be appraised according to existing orders, see para. 330.

The pay and office expenses of the Assistant Director of Dairy Farms in each circle will be distributed over the dairy farms in that circle according to the turn-over, i.e., total sales of each concern. The distribution will be made by the Director of Farms.

That portion of the pay, etc., of Army Headquarters establishment which is debitable to dairy farms will be distributed over all dairy farms in the same manner as the pay, etc., of Assistant Directors of Dairy Farms and the leave allowances of European Managers. The distribution will be made by the Director of Farms who will apportion the charges between grass and dairy farms on the basis of the annual Revenue expenditure of each, and the pay, etc., of the mechanical engineer on the basis of the value of the machinery in charge of grass and dairy farms respectively.

(23) *Balance Sheet (I. A. F., D. F-26)*.—Will show at the end of each year the assets and liabilities of the farm together with the profit made or loss sustained during the year as also up to end of the previous year. The value of Capital assets must agree with the figures in the 'inventory book' and the 'outstandings, liabilities and values of stocks' will correspond with the figures in the quarterly list of the same (I. A. F., D. F-22). The cash in hand will agree with the Cash Book

330. A departmental *pro formâ* account subsidiary to the accounts of the Military Dairy Farms will be opened to meet losses in famine years or from other unforeseen causes and to prevent violent fluctuations in prices. Credits lying with this fund will therefore be accepted as sufficient reason for not increasing the selling price in order to meet exceptional expenditure in years of scarcity.

The fund will be regulated by the following rules :—

The fund will be credited with profits realised from the farms and debited with any losses suffered by the farms; these figures will be carried to the fund from the annual trading accounts.

In the event of the reserve fund being exhausted, the losses incurred must be recouped by profits in future years. Prices should be lowered to prevent any unduly large amount lying at the credit of this reserve fund.

The accounts of the Army will not include this fund which will however be audited by the C. M. A.

331. Rules for the appreciation and depreciation of live-stock and depreciation of dead stock on Military Dairy Farms :—

#### *I.—Live-Stock.*

(i) Valuations of live-stock will be carried out annually by Assistant Directors of Dairy Farms in their circle.

(ii) Mature stock will under no circumstances be appreciated in value.

(iii) Mature cattle will not necessarily be depreciated, but may remain at a constant value for a period dependent upon their milking qualities.

- (vi) Recoveries from Cash security deposits should be adjusted by crediting "Receipts and Recoveries" and debiting "Security Deposits—Repayments."

335. All entries which appear in any schedule must first appear in the Cash Book, I. A. F. A-125. The several schedules must be posted daily from the Cash Book and Cash Account Current will be prepared direct from the schedules, etc., and will be accompanied by only those schedules in which transactions have been recorded.

No copies of schedules except ix (I. A. F. A-135) need be kept. Moneys received for the payment of office establishments are not to be brought into the Cash Accounts, and temporary recoveries or payments such as cost of stamp for indemnity bond should be passed through the Office Contingent Register and not through the Cash Book.

336. Cash and Currency Notes for more than Rs. 10 should not, if avoidable, be received by Superintendents; when tendered, a Receivable Order (I. A. F. A-507) on the nearest treasury should be furnished to the tenderor and the treasury receipt will support the entries in the Cash Book and Schedules.

337. Except in the month of March, when any Cash Balance must be paid into the treasury on or before the 31st March, monthly Cash Balances should be shown in the Cash Account Current.

338. The accounts of each financial year must be kept entirely separate, and all items of advances which cannot be adjusted by the end of March, will be brought forward month by month in supplementary Cash Accounts Current for March supported by separate schedules and vouchers until every item has been adjusted.

339. Articles can neither be received into, nor issued from, store without the written order (I. A. F. Z-2135 or S-1619) of the Superintendent and all transactions must be recorded daily by the godown overseer in I. A. F. R-1484. The daily receipt and issues of grain and fodder will also be recorded in I. A. F. R-1483.

Articles purchased for a particular work and delivered direct to that work need be recorded only in I. A. F. R-1486 and R-1487.

340. To enable the D. R. to control expenditure and to keep it within the amount sanctioned in the Budget, Superintendents of depots will furnish him, as soon after the close of each month as possible, with an advance statement of expenditure in I. A. F. A-792, with brief explanatory remarks showing the cause of any material variation from the ordinary monthly expenditure.



## SECTION 7.—REMOUNT ACCOUNTS.

332. The rules contained in paras. 263 (ii) and (iii), and 266 also apply to the accounts of the Remount Department.

333. The following accounts will be maintained by Superintendents of Remount Depots :—

(a) Cash Book in I. A. F. A-125.

(b) Monthly Cash Account Current (I. A. F. A-126) with supporting schedules as follows :—

(i) Receipts and Recoveries in I. A. F. A-127.

(ii) Cash Security Deposits — receipts in I. A. F. A-128.

(iii) List of cheques drawn in I. A. F. A-129.

(iv) Disbursement Statements in I. A. F. A-130.

(v) Remittances to banks and civil treasuries in I. A. F. A-131.

(vi) Cash security deposits—repayments in I. A. F. A-132.

(vii) List of cheques drawn cancelled in I. A. F. A-133.

(viii) Departmental transfer  $\frac{\text{Receipts}}{\text{Payments}}$  in I. A. F. A-134.

(ix) Memorandum of advances in I. A. F. A-135.

(x) Schedules on account of G. P. Fund (Manuscript forms).

(c) Statements of Claims and Liabilities (I. A. F. A-137) to be submitted monthly when field operations are in progress, otherwise annually with the Cash Account Current for the month of March.

334. The following instructions for writing up the Cash Book (I. A. F. A-125) will be observed—

(i) The Cash Book will contain all receipts and payments. Full description of each receipt or payment must be given in the column "Particulars."

(ii) Separate monthly consecutive voucher numbers will be assigned to all disbursements of the Cash Book.

(iii) The initial letters of the various schedules *e.g.*, "D. T. R." for departmental transfer receipts, "T. I. F." for trust interest fund, etc., should be entered against each transaction.

(iv) The adjustment of advances (inefficient balances) should be made by crediting advances and debiting disbursements.

(v) The adjustment of recoveries against 'Advances' effected by Superintendents of other Remount Depots, should be made by crediting 'Advances' (Inefficient balances) and debiting "Departmental Transfer Payments."

345-A. Transactions of transfer or adjustments of ledger in factories and arsenals will be made under one of the following heads and sanctioned by the authorities shown :—

Heads.	Nature.	Form to be used.	Sanctioning authorities.	REMARKS.
A	Stores found to be surplus .	I. A. F. Z-2096 .	Executive officer	In cases where the executive officer certifies that in his opinion it is reasonable to suppose that the deficient articles were issued by oversight instead of those surplus, correlated surpluses and deficiencies should be set off against each other and if the net result is a deficiency, the competent financial authority should be determined by the amount of such net deficiency.
B	Stores found to be deficient .	I. A. F. A-498 .	Competent financial authority.	
C	Stores to be transferred from one vocabulary section to another under the same heading.	I. A. F. Z-2096	Executive officer.	
D	Stores to be transferred from one heading to another in the same vocabulary section.	I. A. F. Z-2096 I. A. F. A-498 (a).	(i) If no loss is involved—by the executive officer.  (ii) If any loss is involved—by the competent financial authority.	
E	Stores found to differ in condition from that in which they are borne upon the books.	I. A. F. Z-2096 I. A. F. A-498 (a).	(i) If no loss is involved—by the executive officer.  (ii) If any loss is involved—by the competent financial authority.	(a) Will only be used when the amount exceeds the financial powers of the executive officers.

## SECTION 8.—ORDNANCE ACCOUNTS.

341. The Military Accounts Department may call for such returns or details of work as they may require, and they alone may insert rates and values in receipt, issue and expense vouchers. The Military Accounts Department will compile and publish the annual accounts of factories, including balance sheet, capital and production accounts.

342. Executive officers will furnish to administrative officers by the 15th of the month following that to which the account pertains, a statement showing the total budget allotment and the expenditure incurred under each minor head during the preceding month.

343. Ordnance officers in charge of arsenals (or depots) may authorise expenditure on repairs to stores borne on charge in arsenals or with units as repairable, provided that the expenditure involved is covered by budget provision. The expenditure on account of labour for the execution of repairs in arsenals should be within the allotment for temporary labour distributed to the arsenal concerned.

Expenditure on local purchases of stores in excess of ordnance officers' financial powers should be authorised by the Director of Equipment and Ordnance stores with the concurrence of the Financial Adviser, Military Finance.

344. The ordnance officers in charge of Clothing and Boot Depots will indent for ordnance stores on the Arsenal in whose circle of supply the depot is, or purchase locally stores of non-arsenal supply provided that the expenditure thereon is covered by the annual budget provision for the purpose. The ordnance officer in charge of the depot will indicate in his supply demands or bills for local purchase, the annual allotment, the expenditure up to date including the cost of the stores demanded or purchased, and the balance available.

345. If it is required to ascertain the comparative rate at which work can be done at an ordnance factory, and by private firms, an estimate of the material and labour will be sent to the C. A. F. A. for the purpose of being rated and valued.

ment duly sanctioned by the C. F. A. should be shown to the depot or unit accountant in due course.

The consignor will adjust his store ledgers by striking off charge the full quantities of stores recorded in the vouchers as soon as the stores are despatched. The receipted voucher, received back by him from the consignee duly signed for the full quantity or where necessary, endorsed with the certificate that action is being taken on any losses or deficiencies, will be treated as an acquittance in full.

Although under the above rule the loss of stores in transit will be adjusted in the cost accounts of the consignee, the competent financial authority may order the loss or any portion of it to be debited against the consigning unit or to be actually paid for in cash by the consignor or the consignee as he thinks fit. All recoveries of this nature as well as those from the railway company where the latter is under rules responsible for the transit loss will be credited to the head against which the loss was originally compiled.

NOTE 1.—The competent financial authority at the consignee's end should determine how the transit losses should be adjusted. In case of dispute the matter should be referred to the G. O. C.-in-Chief at the consignee's end, if the amount involved is within his financial powers for final decision. Only cases exceeding his financial powers should be referred to the Government of India.

NOTE 2.—When a unit returns ordnance, clothing and medical stores to a store depot, the former will show only the quantities of returned stores on the voucher, and the latter will, on receipt, classify them as serviceable, repairable or unserviceable and note the condition on the vouchers which will then be returned duly receipted to the unit. Any difference in value due to conditioning will be adjusted by the unit on a loss statement.

NOTE 3.—In respect of wheat products and grains despatched to supply depots, ex-controlled mills or grain depot or depots working under the Director of Contracts, officers commanding supply depots will only sign for the actual quantity received and any losses which may occur *en route* will be dealt with by the Director of Contracts.

NOTE 4.—Questions involving write off of losses should be dealt with most promptly by all concerned.

### SECTION 9.—LOSSES.

346. For general procedure for dealing with losses see paras. 13 and 14, Financial Regulations for the Army in India, Part I.

347. The following procedure shall be followed for the replacement of articles lost or damaged for which the C. F. A. orders cash recovery to be made from an individual or unit held responsible for the loss :—

- (a) The value of the articles lost will be assessed on a loss statement (I. A. F. A-498).
- (b) The amount assessed will either be recovered through the pay bill of the individual or unit concerned or it will be paid by the O. C. the unit into the treasury as a departmental receipt pertaining to the Controller of Military Accounts within whose audit area the individual is serving or the unit is located, and the treasury receipt will be made over to the accountant attached to the unit or formation concerned.

An indent supported by the loss statement for the free replacement of the articles lost or damaged will be submitted to the arsenal or store depot concerned quoting the number and date of the treasury receipt or the month's pay bill in which credit in respect of the articles damaged or lost has been afforded.

348. The O. C. hospital will issue an I. A. F. A-498 (Loss Statement) in duplicate showing the nomenclature of the stores and the amount to be recovered in each case assessed according to the condition of the stores at the time of loss or damage. One copy of the loss statement will be sent by the hospital through its accountant to the audit office for the demand against the individual to be noted and the other copy sent to the O. C. the unit or other officer from whom the patient draws his pay for recovery to be effected in the man's account and to be attached to the pay accounts or establishment bill sent to the audit office to facilitate verification of the credit. The second copy will, after verification of the recovery be returned by the audit office to the O. C. the hospital for record.

349. The following instructions will be observed in connection with losses of stores in transit.

The consignee will sign on receipt vouchers for the quantity actually received and will, when necessary, make the following note on them:

“The deficiencies and alterations in condition, which I am taking action to regularise, are noted below.” He will bring on charge in his ledgers the full quantities as actually recorded in the vouchers sent to him and as conditioned by the consignor and will simultaneously make out a loss statement in triplicate for any damages or deficiencies, the original, for submission to the C. F. A., the duplicate for the Accounts Section and the triplicate as office copy for the unit or formation. The necessary adjustment in respect of the loss, etc., will be made in the ledgers provisionally. The loss state-

- (24) Officers, British other ranks, Indian other ranks, Indian clerks, followers and menials of the Royal Air Force.
- (25) Officers and men of the Naval Forces under the command of H. H. the Naval Commander-in-Chief, East Indies station when on shore in India.
- (26) Military officers seconded with the frontier militias and Tochi and South Waziristan Scouts, for petrol and lubricants only.

Exceptions to the above are :—

- (1) Temporary employees on daily rates of pay.
- (2) Unenrolled personnel of classes ordinarily required to be enrolled.

352. The articles that are to be issued on repayment are detailed in para. 46, Financial Regulations for the Army in India, Part I.

353. Issues on repayment will only be made to individuals at the ration stand of a unit, for which purpose, individuals will be attached to units.

NOTE I.—Any homogeneous body of individuals whose members may be considerable, e.g., the staff and establishment of a command or district headquarters, the establishment of a Controller of Military Accounts, etc., may be formed, at the discretion of the O. C., into a ration drawing unit with an officer in charge who will be responsible for indenting on the I. A. S. C. in bulk for repayment issues required by the individuals of his unit, for crediting the total value of such supplies to Government through his establishment pay bill and for effecting the necessary recoveries from individuals.

354. The O. C. unit must effect the necessary recovery of the value of supplies from the individuals of or attached to his unit.

The Military Accounts Department will recover the total value of supplies issued to a unit, to meet repayment issues, from the pay bill of the unit.

The cost of transporting supplies for issues on repayment from the supply depot to the ration stand will be charged to the unit.

355. Demands against officers and others on account of stores issued on payment or for any other account for which recovery may not have been effected before their departure from India should not be sent direct to India office.

The notification of demands to the India office will be made only at the instance of or through the audit officers concerned.

356. Indian Government pattern Equipment and Clothing may be issued on payment to the Indian State Forces. For rules in respect of supply of Machine guns, arms and ammunition see Appendix XVIII. The cost of payment issues to Indian State Forces is recovered through the Accountant General of the province in which the Indian State is located.

Payment indents (I. A. F. Z-2096 in quadruplicate) may be accepted by Chief Ordnance Officers and complied with, without further reference, if the stores required are available, provided that the indents are counter-signed by the Military Adviser concerned. The latter will ensure that the quantities indented for plus the amounts on hand do not exceed the total sanctioned by the Durbar, and that all information necessary to facilitate compliance with the demand, e.g., the quantity on hand or under supply, purposes for which stores are required, strength of troops, size of bill, etc., is furnished along with the indent for stores.



The statement will be forwarded to the Audit Department and will show for each transaction :—

- (i) the name, etc. of the hirer.
  - (ii) the date of the transaction.
  - (iii) the gross amount due to Government for hire.
  - (iv) in the case of cash recoveries, the amount deducted in each instance on account of incidental charges, allowances to personnel, percentages of earnings credited to regimental fund of units, supplies purchased by the hirer, etc., and the net amount paid into the treasury.
  - (v) in the case of book adjustments, the amount drawn in each instance, for incidental charges, percentages of earnings, etc.
- (5) The Military Accounts Department will accept the statement of the Assistant Director of Supplies and Transport without question, beyond an arithmetical check, and will take the necessary steps to ensure that credits due to the military by book transfer are duly afforded through usual channels, for which purpose a voucher accepted by the hiring department for the amount recoverable on each transaction shall be obtained and submitted with the statement.

360. In order to ensure that recoveries in respect of stores issued on repayment are made at the prescribed rates, officers charged with the issue of such stores will submit to the senior administrative officer of the service or department concerned in the district, independent brigade or circle, as the case may be, monthly certificates to the effect that they are in possession of the prescribed current rates.



357. If the supplying officer agrees to the return of ordnance, clothing and medical stores, issued on repayment the indenter may claim a refund after the stores have been returned. In the claim for refund the authority for the return should be quoted and a copy of the supplying officer's receipt should be attached. A reference to the pay bill or other account in which credit for the original supply was afforded to Government should be quoted in the claim. The amounts to be refunded will be as follows :—

- (1) Ordnance and clothing stores—Book value according to condition on receipt back less 5 per cent.
- (2) Medical stores—Book value according to condition on receipt back *plus* profit and customs and excise duties as originally charged less 17 per cent. on the book value.

The indenter will also pay the cost of carriage of the stores back to the supplying department.

358. When mechanical transports are let out on hire, the following procedure will be observed in recovering hire charges.

A receivable order will be issued by the mechanical transport unit concerned, and sent to the recipient of the service. The latter will pay the money into the treasury and return the receipt to the mechanical transport unit. The O. C. the M. T. Unit from which the vehicle is hired is primarily responsible for seeing that recoveries are effected with reasonable promptitude, and will bring to the notice of the district commander any cases in which repayment is delayed by the party to whom the vehicle was hired.

#### RECOVERY OF HIRE OF GOVERNMENT ANIMAL TRANSPORT.

359. The following procedure will be observed for the recovery of hire of Government Animal Transport hired out in time of peace :—

- (1) Payments due to military by civil and other public departments will be made by book transfer.
- (2) All individuals will pay in cash for the transport hired by them. The cost of supplies purchased by them for the animals will be shown on a certificate which, when it has been countersigned by the transport officer, will be accepted by the Military Accounts Department as a sufficient voucher for the sum deducted from the hire.
- (3) Sums received in cash will be paid at once into the civil treasury, to credit of Government under the head "Military", less amounts due on account of percentages of earnings and any other authorised charges. In the case of credits adjustable by book transfer, sums due as percentages of earnings will be drawn by units and charged in accounts.
- (4) At the end of each month, the Assistant Director of Supplies and Transport will prepare a statement giving particulars of transactions in hiring out Government transport which have been completed during the month of account.

(viii) Great care must be taken to see that the cheques and transfer receipts tendered for payment are free from erasures and that any alterations therein are duly authenticated by the signature of the drawer and that the precautions laid down in the Civil Account Code, Volume II (*e.g.*, see Articles 372 *et seq* and 274) are observed in regard to examination, etc., of these documents before payment.

(ix) A cheque or transfer receipt must be duly receipted by the party in whose favour it is drawn before it can be paid, and when paid, it must be cancelled by writing across it, in red ink, the word "*PAID*" and the dates of payment under the initials of the Treasure Chest Officer. The signature should be defaced, but not rendered in any way illegible.

*Paragraph 4.*—All cheques and transfer receipts cashed will be forwarded to the Controller of Military Accounts, with the daily advices of payments in support of the items charged therein.

#### ACCOUNTS.

*Paragraph 5.*—The Treasure Chest Officer's Cash Account will consist of :—

- (a) Cash Book.
- (b) Daily advice of receipts and payments.
- (c) Monthly account current.
- (d) Monthly cash balance report.

*Paragraph 6.*—In the Cash Book will be entered on the Dr. side every item of cash (including currency notes) received showing the name of the person from whom received, on what account received, and the date of receipt ; and in the Cr. side every item of payment, showing the name of the person to whom paid, on what account paid, and the date of payment. The entries will be numbered in a separate consecutive series for receipts and payments and on the back of each voucher will be receipted in red ink, the number of the entry concerned with the distinguishing letter "R" for receipts and "P" for payments. The daily opening and closing balances are to be shown in the Cash Book, the latter being verified and initialled by the officer as each day's transactions are closed.

*Paragraph 7.*—A daily advice of receipts and payments which will be an extract from the Cash Book showing each day's cash transactions, will be forwarded at the close of each day to the Controller of Military Accounts, supported by the necessary vouchers.

*Paragraph 8.*—The monthly account, which will show on the Dr. side :—

- (i) the opening cash balance on the morning of the first working day of the month ; and
- (ii) the total amount of cash received during the month ; and on the Cr. side—
- (iii) the total amount of cash paid during the month ; and
- (iv) the closing Cash Balance,

will be posted to the Controller of Military Accounts on the last working day of the month for which the account is prepared.

#### VERIFICATION OF CASH BALANCE IN TREASURE CHEST.

*Paragraph 9.*—The Cash balance will be counted and verified once a month with the accounts by a Committee of Officers and their report will immediately on its being signed by the President and the members, be despatched by the President to the Controller of Military Accounts. The Committee will be very careful to carry out the instructions laid down in Articles 286 and 287 of Civil Account Code, Volume II and Resource Manual, Chapter II, in the verification of the Cash balance in the Treasure Chest and will attach a certificate to this effect in their monthly report. Should the cash balance be in excess of the limit prescribed in paragraph 13 the Committee will give their opinion on the explanation required to be furnished by the Treasure Chest Officer under the paragraph quoted above.

In addition to the above monthly verification the Committee will at least once a quarter unexpectedly verify the Cash balance in the Treasure Chest with the books in accordance with the above procedure.

\* NOTE.—The rules laid down in Articles 286 and 287 of Civil Account Code, Volume II and Chapter II of the Resource Manual for verifying Cash balances will be printed and pasted on a board and hung up in the strong room in a conspicuous place.

#### Coin and Currency Notes.

*Paragraph 10.*—The rules in Chapters IV and V, Resource Manual as far as they affect Military Treasure Chests should be observed.

## APPENDIX I.

(See para. 23.)

**Rules for the Guidance of Officers in Charge of Military Treasure Chests in India\* in obtaining Funds, making payments and preparing their Accounts.**

\* For rules for Field Treasure Chests, see "Accounts Manual—War."

## SUPPLY OF FUNDS TO TREASURE CHESTS IN INDIA.

*Paragraph 1.*—Treasure Chest Officers will obtain cash assignments and draw against them under the rules in paragraph 35, Financial Regulations for the Army in India, Part I.

They will arrange in communication with the Civil Treasury Officer concerned and the Military Authorities, for the conveyance of the treasure from the Civil Treasury to the Military Treasure Chest.

The credit or allotment for a month as shown in the sanctioned estimate need not necessarily be drawn against in the same month or in full; when it is necessary to replenish the chest, only such amount should be drawn as will not cause the balance in the chest to exceed the ordinary limit—see paragraph 13.

*Paragraph 2.*—The rule in paragraph 149, Financial Regulations for the Army in India, Part I, will be observed in regard to all cash transactions being brought to account; money paid into the Military Treasure Chests by the Civil, Military or other Departments will form part of the general treasure chest balances and be used to meet payments.

## SUPPLY OF FUNDS FROM MILITARY TREASURE CHESTS TO MILITARY DISBURSING OFFICERS AND OTHERS AND RULES FOR PAYMENT.

*Paragraph 3.*—The Treasure Chest Officer will be advised by the Controller of Military Accounts, of the assignments granted to Military Disbursing Officers and others, showing the probable cash requirements of each for each month. He will regulate his payments in strict accordance with the rules laid down in the Civil Account Code and Financial Regulations for the Army in India, Part I and as explained below:—

- (i) Payments should not exceed the total amount for which provision has been made in the assignments—see Articles 458 and 275, Civil Account Code, Volume II.
- (ii) The balances of all assignments remaining unpaid on the last day of the year will lapse—see Articles 277 and 459, Civil Account Code, Volume II.
- (iii) The issue of Cash to British and Indian Troops will be made under the rules in Articles 463, 464, Civil Account Code, Volume II.
- (iv) The rules as regards advances in Articles 466 to 470, Civil Account Code, Volume II, and as regards cheques and Remittance Transfer Receipts in paragraphs 47 and 49, Financial Regulations for the Army in India, Part I and Articles 269 and 461 of Civil Account Code, Volume II, 164 notes and 166, Civil Account Code, Volume I, will be carefully observed.
- (v) Cheque books should be kept under lock and key in the personal charge of the Treasure Chest Officer. The counterfoils should be initialled by him—see paragraph 47, Financial Regulations for the Army in India, Part I and Articles 21 to 27, Civil Account Code, Volume I.
- (vi) The drawing officer will notify to the Treasury or Treasure Chest upon which he draws the number of any cheque books which he brings into use and the number of cheques it contains.
- (vii) Daily advices will be furnished by the drawers to the Treasure Chest Officers of the transfer receipts drawn, and the latter will see before making payments on these receipts that they bear the numbers and dates as notified in the advices, see Articles 274 and 362 and 363, Civil Account Code, Volume II.

## APPENDIX II.

(See para. 30.)

## Rules relating to Income Tax.

## PART I.

*Extracts from the Indian Income-tax Act, 1922 (XI of 1922), with supplementary notes and instructions.*

1. *Short title, Extent and Commencement.*—(1) This Act may be called the Indian Income-tax Act, 1922.

(2) It extends to the whole of British India, including British Baluchistan, the Sonthal Parganas, and applies also within the dominions of Princes and Chiefs in India in alliance with His Majesty, to British subjects in those dominions who are in the service of the Government of India or of a local authority established in the exercise of the powers of the Governor General in Council in that behalf, and to all other servants of His Majesty in those Dominions.

NOTE 1.—The Act applies in Indian States to all persons in the service of Government, whatever their nationality. It applies in Indian States to persons in the service of a local authority established in the exercise of the powers of the Governor General in Council only if they are British subjects or servants of Government lent to the local authority.

NOTE 2.—The pay and allowances of Government officers serving outside British India are not liable to income-tax unless they are drawn or otherwise received in British India. (See section 40 of the Act).

NOTE 3.—Frontier Agency tracts and ceded area are included in the term "dominions of Princes and Chiefs in India in alliance with His Majesty."

2. *Definitions.*—(2) "Assessee" means a person by whom income-tax is payable.

(7) "Income-tax Officer" means a person appointed to be an Income-tax Officer under Section 5.

(9) "Person" includes a Hindu undivided family.

(10) "Prescribed" means prescribed by rules made under this Act.

(11) "Previous year" means

(a) the twelve months ending on the 31st day of March next preceding the year for which the assessment is to be made.

(15) "Total income" means total amount of income, profits and gains from all sources to which this Act applies computed in the manner laid down in section 16.

## CHAPTER I.

## CHARGE OF INCOME-TAX.

3. *Charge of Income-tax.*—When any Act of the Indian Legislature enacts, that income-tax shall be charged for any year at any rate or rates applicable to the total income of an assessee, tax at that rate or those rates shall be charged for that year in accordance with and subject to the provision of this Act in respect of all income, profits and gains of the previous year of every individual.

4. *Application of Act.*(1) Save as hereinafter provided, this Act shall apply to all income, profits or gains, from whatever source derived accruing or arising or received in British India or deemed under the provisions of this Act to accrue or arise or to be received in British India.

(3) This Act shall not apply to the following classes of income :—

(ii) Any income of a religious or charitable institution derived from voluntary contributions and applicable solely to religious or charitable purposes.

## GENERAL INSTRUCTIONS.

*Paragraph 11.*—Military Treasure Chest Officers will pay out and receive cash up to the last day of each month; but as a rule in all practicable cases, receipts and payments should cease two days before the close of the month. See Articles 285 *et seq.*, Civil Account Code, Volume II.

*Paragraph 12.*—The General rules in Chapters 1 and 16 of the Civil Account Code, Volume I and II respectively (especially Articles 2 to 6, 9 to 13 and 28) and in paragraph 54 of this Volume will be observed by Treasure Chest Officers in the transactions coming within their duties.

*Paragraph 13.*—The Cash balance in Treasure Chests will be kept as low as compatible with the necessities of the service.

As a guide it may be assumed that the balance in the Treasure Chest on the last day of the month should be sufficient to meet on an average the first week's net payments (based on 3 months' figures which are available in the Cash Book) *plus* a reserve of about  $\frac{1}{4}$ th of this amount ( $\frac{1}{3}$ rd in the case of a large Treasure Chest). Any excess of the above limit will require full explanation which should be attached by Treasure Chest Officers to their monthly accounts to the Controller of Military Accounts.

*Paragraph 14.*—Treasure Chest Officers will continue to receive cash from, and make payments to Departments, other than the Military, under the special arrangements made with those Departments. All such receipts and payments must be shown in their accounts and the latter must, in every case, be supported by vouchers which should be forwarded to the Controller of Military Accounts, with the daily advice of payments.

*Paragraph 15.*—The Rules in Chapter II of the Resource Manual for the custody of treasure will be very carefully observed.

*Paragraph 16.*—An assignment register (I. A. F. A-276) should be carefully maintained. The instructions laid down in Article 275 (b), Civil Account Code, Volume II, should also be strictly observed. The register should be examined frequently and inspected by the Treasure Chest Officer at least once a month.

*Paragraph 17.*—The postage account (I. A. F. Z-2007) will be posted up to date, closed, balanced and signed monthly by the Treasure Chest Officer.

*Paragraph 18.*—The Contingent Register (I. A. F. A-481) will be submitted daily to the Treasure Chest Officer, who should initial the date of payment of each item.

*Paragraph 19.*—For rules regarding permanent advance—see paragraph 49, Pay and Allowance Regulations, Part II.

*Paragraph 20.*—Acquittances for all payments made to the office establishment, stamped where necessary, will be taken in I. A. F. A-38.

*Paragraph 21.*—Vouchers for sums of Rs. 25 and below will be defaced or mutilated as required by the certificate on I. A. F. A-115 and para. 56 of this Volume.

*Paragraph 22.*—Entries in the Check Registers for the different classes of pensioners will be regularly posted.

*Paragraph 23.*—A small register will be maintained in which the details regarding the New Cheque Books brought into use by Disbursing Officers will be entered and all specimen signatures will also be pasted therein for easy reference.

## CHAPTER III.

## TAXABLE INCOME.

7. *Salaries.*—(1) The tax shall be payable by an assessee under the head “salaries” in respect of any salary or wages, any annuity, pension or gratuity, and any fees, commissions, perquisite or profits received by him in lieu of, or in addition to, any salary or wages, which are paid by or on behalf of Government or a local authority :

Provided that the tax shall not be payable in respect of any sum deducted under the authority of Government from the salary of any individual for the purpose of securing to him a deferred annuity or of making provision for his wife or children, provided that the sum so deducted shall not exceed one-sixth of the salary.

(2) Any income which would be chargeable under this head if paid in British India shall be deemed to be so chargeable if paid to a British subject or any servant of His Majesty in any part of India by Government or by a local authority established by the Governor General in Council.

NOTE 1.—Lump sum language rewards, and fees for conducting an examination, when the conduct of the examination is not part of the officer's ordinary duties are not chargeable as salaries but as income from other sources under section 12.

NOTE 2.—Except as under the provisos to this section of the Act or in accordance with any notification issued by the Governor General under section 60 of the Act no part of a consolidated pay is exempt. Exchange Compensation Allowance is subject to the tax and also special pay except in so far as any portion of that pay falls under the exemption given by section 4 (3) (vi).

NOTE 3.—Advances of pay, and other advances made by Government to its officers are not chargeable to income-tax, and no allowance is admissible in respect of sums deducted from salary in repayment of such advances.

NOTE 4.—A portion of a salary withheld under the orders of a Court is liable to income-tax.

8. *Interest on Securities.*—The tax shall be payable by an assessee under the head “Interest on securities” in respect of the interest receivable by him on any security of the Government of India or of a local Government or on debentures or other securities for money issued by or on behalf of local authority or a company :

Provided that no income-tax shall be payable on the interest receivable on any security of the Government of India issued or declared to be income-tax free.

Provided further that the income-tax payable on the interest receivable on any security of a local Government issued income-tax free shall be payable by that local Government.

NOTE.—Interest receivable on any security issued or declared to be income-tax free is taken into account under section 16 (1) of the Act in determining the total income of an assessee for the purpose of deciding whether he is liable to income-tax and also for determining the rate at which he shall pay income-tax on his other income.

15. *Exemption in the case of life insurances.*—(1) The tax shall not be payable by an assessee in respect of any sums paid by him to effect an insurance on his own life or on the life of his wife or in respect of a contract for a deferred annuity on his own life or on the life of his wife or as a contribution to any provident fund to which the Provident Funds Act, 1897, applies, or to any Provident Fund which complies with the provisions of the Provident Insurance Societies Act, 1912, or has been exempted from the provisions of that Act.

(3) The aggregate of any sums exempted under this section shall not together with any sums exempted under the proviso to sub-section (1) of section 7 exceed one-sixth of the total income of the assessee.

NOTE 1.—These exclusions may be made at the time of the payment of “Salaries.” It is not the duty of the audit officer or the head of an office who makes the deductions from the pay of the Government servants to see that the allowances claimed do not exceed one-sixth of the income of the assessee. This should be done by the Income-tax Officer on receipt of the annual returns prescribed in section 21.

NOTE 2.—Sums refunded on account of amounts temporarily withdrawn from Provident Funds or on account of interests thereon cannot be excluded.

NOTE 3.—An abatement of income-tax on a life insurance premium may be allowed (1) whenever salary is drawn in the official year within which the premium is paid or (2) whenever the premium in respect of which the abatement is claimed has been paid within 6 calendar months ending with the close of the month for which the salary is drawn.

NOTE 4.—If a life insurance premium is payable in sterling the amount to be excluded from the gross salary, etc., is the actual cost of remittance as stated by the assessee, or if the assessee

- (iv) Interest on securities which are held by, or are the property of, any Provident Fund to which the Provident Funds Act, 1897, applies, or any Provident Insurance Society to which the Provident Insurance Societies Act, 1912, is, or, but for an exemption under that Act, would be applicable.
- (v) Any capital sum received in commutation of the whole or a portion of a pension or in the nature of consolidated compensation for death or injuries, or in payment of any insurance policy, or as the accumulated balance at the credit of a subscriber to any such Provident Fund.
- (vi) Any special allowance, benefits or perquisite specifically granted to meet expenses wholly and necessarily incurred in the performance of the duties of an office or employment of profit.

NOTE 1.—Two conditions have to be fulfilled before the exemption specified in this clause can apply. The expenses incurred by the employé must be wholly and necessarily incurred in the performance of his duties as an employé, and the allowances or perquisites must have been granted by the employer with the set purpose of meeting the extra expense thus caused to the employé, and that extra expense only. It is thus a question of fact in each case whether a house rent allowance or the value of rent-free quarters is exempt from the tax, but the following examples will serve to indicate the lines on which the decision should be made :—

- (a) A currency officer is granted rent-free quarters in his currency office. Even though his residence in that office is necessary for the proper performance of his duties, he will be liable to the tax on the value of his rent-free quarters, since he would in any case have had to provide himself with a residence, and the perquisite does not therefore meet expenses wholly incurred in the performance of the duties of an office or employment of profit.
- (b) A Government office has its headquarters in Bombay, but proceeds for some months in the year elsewhere, and grants its ministerial establishment house rent allowances or rent-free quarters in the place to which it proceeds with the specific object of providing for the maintenance of a second and from the point of view of the grantees, unnecessary residence in order that they may perform their duties there. The allowance or the value of rent-free quarters will be exempt from income-tax.

In all cases where rent-free houses form part of the perquisites of an employé, the cash value of such a house to the occupier should, in no case, be deemed to be more than 10 per cent. of the salary of the employé.

NOTE 2.—Travelling allowance, tentage allowance, horse allowance, sumptuary allowance fall under this exemption.

NOTE 3.—Outfit allowance falls under section 4 (3) (vi) and is therefore exempt from Income-tax.

- (vii) Any receipts not being receipts arising from business or the exercise of a profession, vocation, or occupation, which are of a casual or non-recurring nature, or are not by way of addition to the remuneration of an employé.

NOTE 1.—Whether a bonus granted to a Government servant is liable to income-tax has to be determined with reference to this clause.

NOTE 2.—A compassionate gratuity granted to the family of a deserving Government servant left in indigent circumstances falls under this exemption.

In this sub-section "charitable purpose," includes relief of the poor, education, medical relief and the advancement of any other object of general public utility.

## CHAPTER II.

### INCOME-TAX AUTHORITIES.

5. (1) There shall be the following classes of Income-tax authorities for the purposes of this Act, namely :—

- (a) A Board of Inland Revenue.
- (b) Commissioners of Income-tax.
- (c) Assistant Commissioners of Income-tax.
- (d) Income-tax Officers.

**NOTE.**—Overseas pay, disbursed in sterling in England, should be taxed by deduction at source in India along with, and in precisely the same manner as, rupee pay actually drawn in this country, and the tax should be recovered by the paying officer on payments made.

The amount on which Income-tax is to be deducted, including the rupee equivalent of the Sterling overseas pay may be detailed at the foot of the bill. These details should show the amount of overseas pay in sterling and the rate at which it has been converted, and the total should be brought into body of the bill in the appropriate place, the two entries being connected.

(2) (b) Advances of pay are not liable to income-tax at the time the payments are made, but the tax is recoverable on adjustment of such advances if liquidated in subsequent pay bills drawn in India.

**NOTE.**—If the advance of privilege leave pay taken by an officer proceeding on leave ex-India is not adjusted in subsequent pay bills drawn in India, income-tax is not leviable thereon.

(3) The person responsible for paying any income chargeable under the head "Interest on securities" shall at the time of payment, deduct income-tax on the amount of the interest payable at the maximum rate.

**NOTE.**—Under instructions issued by the Board of Inland Revenue the owner of a promissory note, bearer bond, stock certificate, debenture or other security of the Government of India, can, if he satisfies the Income-tax Officer that he is entitled to exemption from tax or liable to the tax at less than one anna and six pies in the rupee, obtain from him a certificate authorising the person paying the interest on the securities to make no deduction of tax or to deduct tax at a lower rate than the maximum. On the production of such a certificate, the person responsible for paying the interest shall make the deduction at the rate stated therein and not at the maximum rate. Such certificates remain in force until cancelled by the Income-tax Officer and do not require to be renewed annually.

When any exemption is allowed or a lower rate is levied, the Treasury Officer should record on the payee's receipt that the prescribed certificate has been produced and note the fact in the column "Deduction of income-tax" in the Register of Payments, Form 14 of the Government Securities Manual.

(4) All sums deducted in accordance with the provisions of this section shall, for the purpose of computing the income of an assessee, be deemed to be income received.

(5) Any deduction made in accordance with the provisions of this section shall be treated as a payment of income-tax on behalf of the person from whose income the deduction was made, or of the owner of the security as the case may be, and credit shall be given to him, therefore, in the assessment, if any, made for the following year under this Act:

Provided that, if such person or such owner obtains in accordance with the provisions of the Act, a refund of any portion of the tax so deducted, no credit shall be given for the amount of such refund.

(6) All sums deducted in accordance with the provisions of this section shall be paid within the prescribed time by the person making the deduction to the credit of the Government of India or as the Board of Inland Revenue directs.

**NOTE 1.**—The amount deducted from the interest payable on any security of the Government of India shall be paid to the credit of the Government on the same day as the payment of interest is made.

**NOTE 2.**—In calculating the amount of tax payable, the amount due on a fraction of a rupee shall be neglected.

(7) If any such person does not deduct and pay the tax as required by this section, he shall, without prejudice to any other consequences which he may incur, be deemed to be personally in default in respect of the tax.

(8) The power to levy by deduction under this section shall be without prejudice to any other mode of recovery.

(9) Every person deducting income-tax in accordance with the provisions of sub-section (3) shall, at the time of payment of interest, furnish to the person to whom the interest is paid a certificate to the effect that income-tax has been deducted, and specifying the amount so deducted, the rate at which the tax has been deducted, and such other particulars as may be prescribed.

19. *Payment in other cases.*—In the case of income chargeable under any other heads than those mentioned in sub-section (1) of section 18, and in any case where income-tax has not been deducted in accordance with the provisions of that section, the tax shall be payable by the assessee direct.

21. *Annual returns.*—The prescribed person in the case of every Government Office and the principal officer or the prescribed person in the case of every local authority shall prepare and



is unable to state such actual cost the equivalent in rupees of the sterling payment calculated at the official rate of exchange prevailing at the time when the premium payment is made.

**NOTE 5 (a).**—A claim to reduction in the amount of salary, pension or annuity liable to assessment, on account of payment made to a Life Insurance Company or to a Family Pension Fund (if the payment is made otherwise than by deduction from salary) must be supported either—

- (1) by the original receipt of the Insurance Company or Fund ;
- (2) where the claim is made by a servant of the Government or of a local authority, by a copy of the original receipt presented along with the original to the officer who pays the salary, and attested by that officer who should, after such attestation, return the original with a note endorsed upon it that it has been produced and allowed for, the copy being attached to the bill sent with the list of payments ; or
- (3) by a duplicate receipt or certificate of payment given by the Insurance Company or Family Pension Fund provided a certificate is given that the original receipt is lost or is not forthcoming.

(b) In cases (1) and (3) the receipt or certificate should be forwarded with the bill to the Account Office whence it will be returned, if desired, as soon as the fact of payment is admitted in due course of audit.

(c) Where the Income-tax Officer is satisfied that none of the above prescribed documents can be produced without an amount of delay, expense or inconvenience which, under the circumstances of the case, would be unreasonable, he may accept such other proof of payment of the premium as he may deem sufficient. He must, however, in all cases receive and adjudicate the claims to the remissions in sufficient time to prevent the payment of bills being postponed pending the adjudications.

**16. Exemptions and exclusions in determining the total income.**—(1) In computing the total income of an assessee sums exempted under the proviso to sub-section (1) of section 7, the proviso to section 8, and section 15, shall be included.

**17. Reduction of tax when margin above a certain limit is small.**—When owing to the fact that the total income of an assessee has reached or exceeded a certain limit, he is liable to pay income-tax or to pay income-tax at a higher rate, the amount of income-tax payable by him shall, where necessary, be reduced so as not to exceed the aggregate of the following amounts, namely :—

- (a) the amount which would have been payable if his total income had been a sum less by one rupee than that limit and
- (b) the amount by which his total income exceeds that sum.

## CHAPTER IV.

### DEDUCTIONS AND ASSESSMENTS.

**18. Payment by deduction at source.**—(1) Income-tax shall, unless otherwise prescribed in the case of any security of the Government of India be leviable in advance by deduction at the time of payment in respect of income chargeable under the following heads :—

- (i) "Salaries," and
- (ii) "Interest on securities."

(2) Any person responsible for paying any income chargeable under the head "Salaries" shall at the time of payment deduct income-tax on the amount payable, at the rate applicable to the estimated income of the assessee under this head :

Provided that such person may, at the time of making any deduction increase or reduce the amount to be deducted under this sub-section for the purpose of adjusting any excess or deficiency arising out of any previous deduction or failure to deduct.

**NOTE.**—In calculating the amount of tax payable, the amount due on a fraction of a rupee shall be neglected.

(2) (a) Notwithstanding anything hereinbefore contained, for the purpose of making the deduction under sub-section (2), there shall be included in the amount payable any income chargeable under the head "Salaries" which is payable to the assessee out of India by or on behalf of Government and the value in rupee of such income shall be calculated at the prescribed rate of exchange (Act XVI of 1925).

## CHAPTER VII.

## REFUNDS.

48. *Refunds.*—(3) If the owner of a security from the interest on which, or any person from whose salary, income-tax has been deducted in accordance with the provisions of section 18, satisfies the Income-tax Officer that the rate of income-tax applicable to his total income of the previous year was less than the rate at which income-tax has been charged in making such deduction in that year, he shall be entitled to a refund on the amount of interest or salary from which such deduction has been made calculated at the difference between those rates.

NOTE.—The necessity for a refund under this section may be avoided by the procedure described in the note under section 18 (3) above.

## CHAPTER X.

## MISCELLANEOUS.

59. *Power to make rules.*—(1) The Board of Inland Revenue may, subject to the control of the Governor General in Council, make rules for carrying out the purposes of this Act, and for the ascertainment and determination of any class of income. Such rules may be made for the whole of British India or for such part thereof as may be specified.

60. *Power to make exemptions, etc.*—The Governor General in Council may, by notification in the Gazette of India, make an exemption, reduction in rate or other modification, in respect of income-tax in favour of any class of income, or in regard to the whole or any part of the income of any class of persons.

*Exemptions.*—In addition to the exemptions mentioned in section 4 (3), the following further exemptions have been made by the Governor General in Council in exercise of the powers conferred by section 60 of the Act.

“ The following classes of income shall be exempt from the tax payable under the said Act and they shall not be taken into account in determining the total income of an assessee for the purposes of the said Act :—

- (1) The official allowance which an agent of a Prince or State in India, who has been duly accredited to represent the Prince or State for political purposes in any place within the limits of British India receives as such agent in British India from the Prince or State; and the officials salaries and fees received in India by Foreign Consuls, Representatives and Consular employés from their Governments.

(The latter portion of this exemption applies only to *foreign* consuls, representatives and their foreign employés; and as regards them it applies only to salaries and fees received from their Governments and not to any other income, profits or gains, accruing or arising to them or received by them in British India. The exemptions does not apply to residents in India who are employed as consuls or representatives of foreign powers or as employés of foreign consuls).

- (2) The salary and allowances paid by a State in India during the period of deputation to any person deputed by the State for training in British India.
- (3) Scholarships granted to meet the cost of education.
- (4) Such portion of the income of a member of His Majesty's Naval, Military or Air Forces, British or Indian, or of the Royal Indian Marine as is compulsorily deducted from his salary by the orders, or with the approval of Government for payment to a mess, wine or band fund.
- (5) The allowances attached to—  
     The Victoria Cross.  
     The Military Cross.  
     The Order of British India,  
     The Indian Order of Merit.
- (6) The interest on Government securities held by Ruling Chiefs and Princes of India, as the property of their States, in the special non-transferable form of Government promissory notes.
- (7) The yield of Post Office Cash Certificates.
- (8) The interest on deposits in the Post Office Savings Bank.

within thirty days from the 31st day of March in each year, deliver or cause to be delivered to the Income-tax Officer, in the prescribed form, a return in writing, showing—

- (a) the name and, so far as it is known, the address of every person who was receiving on the said 31st day of March, or has received during the year ending on that date from the authority.....any income chargeable under the head "Salaries" of such amount as may be prescribed;
- (b) the amount of the income so received by each such person and the time or times at which the same was paid;
- (c) the amount deducted in respect of income-tax from the income of such person.

NOTE.—The list of the prescribed persons and the form of the return is given in Rules 15—17 of the Indian Income-Tax Rules, 1922 (*vide* Part II of this Appendix).

22. *Return of income.*—(2) In the case of any person other than a company whose total income is, in the Income-tax Officer's opinion, of such an amount as to render such person liable to income-tax, the Income-tax Officer shall serve a notice upon him requiring him to furnish, within such period, not being less than thirty days, as may be specified in the notice, a return in the prescribed form and verified in the prescribed manner setting forth (along with such other particulars as may be provided for in the notice) his total income during the previous year.

(3) If any person has not furnished a return within the time allowed by or under..... sub-section (2), or having furnished a return discovers any omission or wrong statement therein, he may furnish a return or a revised return, as the case may be, at any time before the assessment is made, and any return so made shall be deemed to be a return made in due time under this section.

34. *Income, escaping assessment.*—If for any reason income, profits or gains chargeable to income-tax has escaped assessment in any year, or has been assessed at too low a rate, the Income-tax Officer may at any time within one year of the end of that year, serve on the person liable to pay tax on such income, profits or gains.....a notice, containing all or any of the requirements which may be included in a notice under sub-section (2) of section 22, and may proceed to assess or reassess such income, profits or gains, and the provisions of this Act shall, so far as may be, apply accordingly as if the notice were a notice issued under that sub-section.

Provided that the tax shall be charged at the rate at which it would have been charged had the income, profits or gains not escaped assessment or full assessment as the case may be.

36. *Tax to be calculated to nearest anna.*—In the determination of the amount of tax or of a refund payable under this Act, fractions of an anna less than six pies shall be disregarded and fractions of an anna equal to or exceeding six pies shall be regarded as one anna.

## CHAPTER V.

### LIABILITY IN SPECIAL CASES.

40. *Guardians, trustees and agents.*—In the case of any \* \* \* \* \* agent of any person \* \* \* \* \* residing out of British India (hereinafter in this section included in the term beneficiary) being in receipt on behalf of such beneficiary of any income, profits or gains chargeable under this Act, the tax shall be levied upon and recoverable from such \* \* \* \* \* agent \* \* \* \* \* in like manner and to the same amount as it would be leviable upon and recoverable from any such beneficiary if \* \* \* \* \* resident in British India, and in direct receipt of such income, profits or gains and all the provisions of this Act shall apply accordingly.

## CHAPTER VI.

### RECOVERY OF TAX AND PENALTIES.

40. (5) If any assessee is in receipt of any income chargeable under the head "Salaries" the Income-tax Officer may require any person paying the same to deduct from any payment subsequent to the date of such requisition any arrears due from such assessee, and such person shall comply with any such requisition and shall pay the sums so deducted to the credit of the Government of India, or as the Board of Inland Revenue directs.

PART II.

17. The return to be delivered to the Income-tax Officer under section 21 of the Act shall be in the following form :—

1	Serial number.
2	Name of person.
3	Postal address of residence.
4	Appointment or nature of employment.
5	Total amount of salary, wages, annuity or pension paid during the year ending on 31st March 19 .
6	Amount of gratuity, fees, commissions, perquisites (including rent-free quarters) or profits in lieu of or in addition to salary or wages.
7	Total of columns 5 and 6.
8	Deductions—section 7 (1) proviso, section 15.
9	Net amount chargeable.
10	Amount of tax payable.
11	Reduction under section 17.
12	Amount of tax deducted.
13	REMARKS.

- (9) The income derived by a university or other educational institution existing solely for educational purposes and not for purposes of profits, from fees and other receipts of a similar character.
- (10) The salary of His Majesty's Trade Commissioners in India.
- (11) The gratuities which are granted to officers and others in respect of wounds or injuries received either in action or in the performance of duty otherwise than in action in His Majesty's Naval, Military or Air Forces, British or Indian, or in the Auxiliary Force, India, or in the Indian Territorial Force, or in the Royal Indian Marine.
- (12) The gratuities which are granted to the widows, children or other relatives of officers and others who are killed in action or suffer violent death due directly or wholly to war service, or are killed or die of injuries sustained in flying duty or while being carried on duty in air craft under proper authority, or die within seven years from wounds or injuries so received.
- (13) Gratuities which are granted by the Railway Board or under general orders issued by the Railway Board to employes on their retirement or discharge from service or, in the event of their death while in service, to their widows or children or other members of their families
- (14) Extraordinary gratuities which are granted by Government or by Railway Administrations to Government or railway servants (or to their widows, children or other representatives, as the case may be) who are injured or killed in the execution of their duties or who suffer injury or death owing to devotion to duty.
- (15) The allowance or salary paid in the United Kingdom to officers on leave or duty in that country whether such allowance or salary is paid in sterling in the United Kingdom or by means of negotiable rupee drafts on a bank in India.
- (16) The leave allowance or salary drawn from any Colonial Treasury by an officer on leave or duty in the Colony.
- (17) The pensions of officers drawn from any Colonial Treasury or paid in the United Kingdom, whether such pensions are paid in sterling or by means of negotiable rupee drafts on a bank in India.

NOTE.—This exemption does not apply to pensions paid to persons residing out of India from Family Pension Funds established in India and the accounts of which are maintained on a rupee basis.

- (18) The interest on Mysore Durbar Securities.
- (19) Pensions granted to officers of His Majesty's Naval, Military or Air Forces, British or Indian or of the Auxiliary Force, India, or of the Indian Territorial Force, or of the Royal Indian Marine, in respect of wounds or injuries received in action or in the performance of their duties as members of such forces otherwise than in action.
- (20) Pensions granted to members of His Majesty's Naval, Military or Air Forces, British or Indian, or of the Auxiliary Force, India, or of the Indian Territorial Force, or of the Royal Indian Marine, who have been invalided from service with such forces on account of bodily disability attributable to, or aggravated by, such service.
- (21) Retiring gratuities with increments thereto granted under the Rules framed by the Secretary of State in Council in pursuance of the Royal Warrant dated the 25th April 1922.
- (22) Value of rations issued in kind or money allowances paid in lieu thereof, to any officer or other rank in His Majesty's Naval, Military or Air Forces, British or Indian or in the Auxiliary Force, India, or in the Indian Territorial Force, or in the Royal Indian Marine.

\* \* \* \* \*

The following class of income shall be exempt from the tax payable under the said Act, but it shall be taken into account in determining the total income of an assessee for the purposes of the said Act :—

The interest on Government securities purchased through the Post Office and held in the custody of the Accountant General, Posts and Telegraphs.

In addition to the above the following remission has also been made under section 2 of the Co-operative Societies Act, 1912, viz., "The Governor General in Council is pleased to remit the income-tax payable in respect of the profits of any co-operative society for the time being registered under that Act, or of the dividends or other payments received by the members of any such society on account of profits." It is to be particularly noted that under this latter notification Co-operative Societies are liable to pay income-tax on the income derived by them from interest on securities and that Co-operative Societies are not exempt from super-tax, but are liable to pay super-tax on the whole of their profits.

Apart from the particular cases of Co-operative Societies and of Government securities purchased through the Post Office, and held in the custody of the Accountant General, Posts and Telegraphs, the income or portions of incomes exempted under section 4 of the Act and

- (iii) Certified that no refund order regarding the sum now in question has previously been granted and this order of refund has been entered in the original file of assessment under my signature.

\* \* \* \* \*

The whole onus of granting a refund is on the income-tax officer alone and it will be a part of the duties of inspecting officers, and not of the Accounts Department, to see that the rules have been properly observed.

3. Each order of refund will be numbered serially and will be stamped with the stamp of the office of issue. The month of the date of issue will be written and not indicated by a figure.

4. The books of refund vouchers will remain in the personal custody of the income-tax officer who will intimate to the treasury officer the book which he is using. In the case of special circles dealing with salary cases the number of the book brought into use will be notified to the Accountant-General who will publish it in the *Gazette*.

\* \* \* \* \*

7. A refund voucher will ordinarily be made payable only in the treasury of a district in the circle in which it is issued. But if for particular reasons the voucher has to be sent to another district the treasury officer of the district where the voucher is made payable will be informed by the income-tax officer. In the case of special circles dealing with salary cases the voucher can be cashed in any district which falls within the area in the circle.

8. The encashment of refund vouchers issued as payable in a district within an income-tax circle will be verified by treasury officers at fixed intervals of not more than one month as may be arranged with income-tax officers. Where a voucher is issued as payable in a district other than that comprised in the circle the fact of payment will be notified to the income-tax officer by the treasury officer.

9. Where a refund is paid by money-order the income-tax officer will show the amount found to be due for refund in the first certificate of the voucher, but will pass for payment a sum representing the amount due for refund *plus* the amount of money-order commission. For instance, if the refund were for a sum of Rs. 25, the entry in item 4 of the refund voucher would be "Passed for payment of Rs. 25 annas four (Rs. 25-4-0), that is, Rs. 25 as above *plus* Re. 0-4-0 money-order commission." The voucher will be sent to the treasury officer with the money-order form filled up and with a request for the issue of a money-order in the ordinary course. The appropriate details will be entered in the counterfoil of the refund voucher. The sum passed for payment will be shown by the treasury officer under the head "refunds" in the treasury accounts. The money-order receipt issued by the Post Office will be forwarded by the treasury officer to the income-tax officer who will attach it to the counterfoil of the refund voucher.

10. If a refund is due to an assessee who is not resident in India he must make his own arrangement to receive it in India.

11. When a duplicate voucher is asked for because the period of the original voucher has expired the original should be cancelled by the income-tax officer and attached to its counterfoil. A new voucher will then be issued, necessary cross references being entered in the counterfoils of both vouchers.

12. When a duplicate voucher is asked for on the ground that the original has been lost, the duplicate will not be issued until the period of the original voucher has expired and until the income-tax officer has satisfied himself that it has not been cashed and has stopped payment of it at the treasury on which it was issued.

13. In the special salary circles, when a refund is due to a person in receipt of salary which is being taxed at the source, the income-tax officer may, if convenient to the assessee, *e.g.*, in the case of railway servants in receipt of small pay who have no banking account, grant the refund, by authorising short payments of the tax due on the next salary or pay bill or bills. Where this procedure is adopted the fact of the deduction should be noted in the monthly invoice of income-tax deductions.

I certify that the above statement contains a complete list of the total amounts paid by—to all persons who were receiving income on the 31st day of March 19 at the rate of Rs. 1,600 per annum, or have received during the year ended on that day not less than Rs. 1,600, in respect of salary, wages, annuity, pension, gratuity, fees, commissions, perquisites, or profits in lieu of or in addition to salary or wages, and that all the particulars stated are correct.

Date

Signature of person by whom the return is delivered.

### PART III.

*Extract from the Indian Finance Act (XII of 1922).*

7. *Income-tax and super-tax.*—(1) Income-tax for the year beginning on the first day of April 1922 shall be charged at the rates specified in Part I of the Third Schedule.

(3) For the purposes of the Third Schedule "total income" means total income as defined in clause (15) of section 2 of the Indian Income-tax Act, 1922.

### SCHEDULE III.

(See section 7.)

#### PART I.

RATES OF INCOME-TAX.	RATE.
A. In the case of every individual, every unregistered firm and every undivided Hindu family :—	
(1) When the total income is less than Rs. 2,000.	Nil.
(2) When the total income is Rs. 2,000 or upwards, but is less than Rs. 5,000.	Five pies in the rupee.
(3) When the total income is Rs. 5,000 or upwards, but is less than Rs. 10,000.	Six pies in the rupee.
(4) When the total income is Rs. 10,000 or upwards, but is less than Rs. 20,000.	Nine pies in the rupee.
(5) When the total income is Rs. 20,000 or upwards, but is less than Rs. 30,000.	One anna in the rupee.
(6) When the total income is Rs. 30,000 or upwards, but is less than Rs. 40,000.	One anna and three pies in the rupee.
(7) When the total income is Rs. 40,000 or upwards.	One anna and six pies in the rupee.
B. In the case of every company and every registered firm, whatever its total income.	One anna and six pies in the rupee.

### PART IV.

*Extract from the rules regarding Income-tax Refunds.*

1. All refunds will be granted on the special income-tax form of refund.

2. Each order for refund of income-tax contains the following certificates :—

(i) Certified that with reference to the assessment record of No.                      a refund of Rs.                      is due to                      for the year

(ii) Certified that the income-tax concerning which this refund is given has been credited in the treasury.

the Resolution\* in Industry Department No. S-217, dated 6th May 1924 (\*Reproduced as an Appendix to Army Instruction (India) No. 897 of 1924).

(b) As a general rule locally manufactured locks should be purchased in accordance with Rule 1 or Rule 2 of the Stores Purchase Rules.

(c) In exceptional cases, imported locks may for the present be used. As the requirements of individual officers in respect of imported locks are usually small and the cost trifling, such locks should ordinarily be purchased locally under Rule 3(a) of the Stores Purchase Rules.

10. *Motor Cars*.—Motor cars are supplied at Government expense for the use of the G. Os. C.-in-Chief of Commands when on duty. The entire cost of purchase and maintenance of the car will be met from the tour grant of the commander concerned.

11. Staff cars sanctioned for the use of district, brigade or other commanders will be held on charge and accounted for by the Mechanical Transport unit to which they belong or are attached. All consumable stores required for the use of the car will be obtained from the O. C. the M. T. unit to whom a return will be submitted on the 1st of each month, showing the total mileage performed and the stores consumed during the preceding month.

12. *Postal Charges*.—(a) Payments for postal commission on money orders and value-payable parcels can be passed as ordinary contingent charges, unless, in any case, the Head of the Account Office considers it necessary to require the sanction of a higher authority.

(b) No charges shall be entered in any contingent bill for any postage labels other than service postage labels.

(c) Service postage labels and postcards will be obtained as required on indent (I. A. F. Z-2094) from the nearest treasury officer and a detailed account of their expenditure will be kept in I. A. F. Z-2007 which will be balanced and countersigned monthly. The cheque for the value of service-labels, etc., required will be obtained by the officer concerned on I. A. F. A-115 from the C. M. A. who will draw it in favour of the Treasury Officer and send it to the requisitioning officer for presentation to the Treasury with I. A. F. Z-2094, see para. 774, Regulations for the Army in India and Appendices XV and XVI, items 28 and 2 respectively of this volume.

(d) Whenever the cost of an establishment is divided between two heads, the charge for service postage labels, may be divided in the same proportion.

13. *Telegram Charges*.—Service postage stamps only shall be used in payment of telegrams despatched on public service, whether sent from Government or railway telegraph offices.

14. If any officer is compelled to send a telegram at a time when he is temporarily without service stamps he should pay for it in cash, and the receipt granted to him will then state the value of the telegram, but will not bear on it the word 'State.' The value of such telegrams as are paid for in cash, may subsequently be recovered from Government, a certificate signed by the head of the office that the telegram was sent on State service and that cash payment was unavoidable being attached to the voucher concerned.

15. State messages may be classed as 'express' or 'ordinary' at the discretion of the sender and the following general principles are prescribed for the guidance of officers, who should also bear in mind the necessity for keeping expenditure as low as possible. See also para. 776, Regulations for the Army in India.

(1) A telegram should not be sent where a letter would serve the same purpose equally well.

(2) State telegrams should, as a rule, be sent in the 'ordinary' class.

(3) Messages should be classed as 'express' only—

(a) in cases of great emergency.

(b) in cases where the despatching officer knows that the line is blocked and considers his message sufficiently important to take precedence of ordinary traffic.

(4) State telegrams should, except when extreme precision is important, be expressed in as few words as possible, and mere auxiliary or connective words which can obviously be filled in by the receiver, should be omitted.

NOTE.—Books of telegram forms required for official use may be obtained free of charge from the Deputy Controller of Forms, Calcutta, under sanction given by Heads of Departments.

16. *Publications*.—I. *Official*, (a) *Military publications*.—The army estimates will be debited with the actual cost of production of all military publications at the time of printing. In this category will be included the India Army List, Army Instructions (India), Army Regulations, India, and the Quarterly Appendices to India Army Orders. The procedure will apply to Army Headquarters, all military offices outside A. H. Q. and all Military Accounts offices. It will not, for the present, affect the system under which units pay in cash for printing (except Army Forms and I. A. Forms) out of their office allowance. See Pay and Allowance Regulations.



## APPENDIX III.

(See Para. 66.)

### Miscellaneous rulings relating to Contingent and Miscellaneous Charges.

1. *Churches.*—Rules regarding supply of articles to churches are contained in the Ecclesiastical Rules published by the Government of India.

2. Bills for articles required for Roman Catholic Churches, received from Chaplains who are allowed to make their own arrangements for such supplies, are submitted through the Roman Catholic Bishops of the Diocese in which the churches are situated, and that they are supported by a certificate that the articles have been supplied at the prices named.

3. *Construction and Repairs.*—The construction and maintenance of Engineering works devolve on the M. E. Services. The M. E. Services operate against funds budgeted for under 50-M. E. S. and 48 Army.

4. Repairs to foundations of machinery and electric installations (within the factory area) also minor alterations to foundations and wiring may be carried out by Factory authorities on their own initiative. The factory authorities cannot incur any expenditure on repairs, alterations or additions to buildings. These will be carried out by the M. E. S. and cost debited to the grant sanctioned for Army Ordnance Factories.

Repairs to buildings originally erected by and in charge of Farms Department may be carried out by Farm authorities and the cost is debitable to the Farm Grant.

5. *Electrical Installations.*—(a) The Military Engineer Services are generally the agency for the electrification of all military buildings, etc.

(b) Whether the supply of electrical energy is obtained from an outside source by the M. E. S. or generated at a Government (M. E. S.) power station, the M. E. S. will be responsible for the complete installation, and all expenditure, including internal wiring and fittings in those Military buildings for which the M. E. Services are responsible, will be a charge against 50-M. E. S.

(c) Where an electric supply is provided by a technical department in connection with the operation of its own factory plant, the department concerned will be responsible for the complete installation (including both external and internal wiring and fittings) within the factory area, except as regards such services as buildings for which the M. E. Services are responsible under special orders.

The M. E. Services will, however, be responsible for the initial and recurring cost of internal wiring in quarters occupied by the Factory staff in such areas as have been defined as residential areas of the factory.

(d) The initial and recurring cost of distribution of electricity to buildings (Government or private) which are not an integral part of a factory as defined in (c) above, will be a responsibility of the M. E. S. who will take over a supply in bulk at a certain point or points under an agreement with the department concerned as regards rate per unit, etc.

The M. E. S. will be responsible for the initial and recurring charges for internal wiring and fittings of Government buildings.

6. *Fixtures and their repairs.*—The cost of the initial supply and upkeep of furniture supplied by the M. E. S. for the Army is debitable to "50-M. E. S."

7. List of articles of M. E. S. supply and their approved scales are given in the Army Tables Misc. Services, A. T. Medical and A. R. I., Vol. VIII.

8. *Hot weather establishment.*—Where hot weather appliances are authorised (see para. 423, Regulations for the Army in India) establishments for working them are provided at the public expense for such periods as may be considered necessary by the medical authorities and these are notified in station orders. Charges are met from the grant sanctioned for each District which is allotted to Brigades and units and notified in District or Brigade orders. Charges for offices of staff and departmental officers, not in receipt of contract or office allowances, will be debited to the Contingent grant of the office concerned.

9. (a) *Supply of locks for use in Government Offices.*—The purchase of locks will be governed by the rules for the supply of Articles for the Public Service which were promulgated with

22. *Stationery and Rubber Stamps.*—Local purchases of articles of stationery (including rubber stamps and ink for them) usually supplied by the Stationery Office are not admissible, unless specially sanctioned by Government.

NOTE.—Government of India may delegate to any of their subordinate officers, whom they may select, the power to sanction petty purchases of stationery and rubber stamps up to a limit of Rs. 20 in each case. Heads of Imperial Departments are likewise empowered to sanction local purchases of stationery to the same extent.

23. The cost of stationery supplied to the Army in India is debited against the Army Estimates. This will not however affect the system under which units pay in cash for stationery out of their office allowance.

24. *Taxes, Municipal and Cantonment.*—Municipal taxes on military buildings are charged to "50-M.E.S." In any case in which a lump sum is paid for all Government buildings or for a number of Government buildings in a municipality, the taxes in respect of buildings occupied by Military Department should be debited to Military Estimates.

25. The rules relating to the payment and incidence of municipal taxes on Government buildings are contained in para. 311, P. W. D. Code.

26. *Typewriters.*—(a) Officers under the administrative control of the Central Government should obtain typewriters, copying machines and duplicators, through the Controller of Printing, Stationery and Stamps, with the previous sanction of a competent authority (*vide* list in Appendix G to the Rules of the Supply of Stationery Stores).

NOTE.—A list of approved typewriters, etc., is given in the Stationery Office Price List and the sanctioning authority may authorise the supply of any of these types.

(b) In the case of officers who obtain stationery on payment (*vide* Appendix B to the Rules referred to above) the bill will be forwarded with the supply to the indenting officer for payment to the suppliers.

(c) Typewriters, duplicators, etc., which cannot be repaired locally should be sent carefully packed to the Controller of Printing, Stationery and Stamps, who will arrange for the necessary repairs the cost of which will be paid direct by the officer concerned. No machine can be rejected as worn out or unfit for use until it has been condemned by the Controller, who, if he finds it in such a condition as to render further repairs unprofitable may issue a new typewriter in place of the one returned.

(d) In accordance with "Rules for the supply and use of Stationery Stores 1924" orders for typewriters, copying, duplicating or similar machines for official use must be placed with the Controller of Printing, Stationery and Stamps. Direct purchases from the companies concerned are prohibited.

27. For instructions for the maintenance of typewriting machines on charge of Indian Army Units see A. I. I. 396 of 25.

28. *Printing and Binding.*—Officers subordinate to the Government of India the cost of whose printing and binding work does not ordinarily exceed Rs. 50 a year, should have such work done locally at private presses and charge it to their appropriation for contingencies provided that expenditure on any single item does not exceed Rs. 20 and that the total expenditure for the whole year does not exceed Rs. 50. These limitations will not, however, affect officers who have separate special appropriations under 'Contingencies, for printing, binding and publishing done through private agency.'

29. Soap, towel and toilet paper required by officers for use in offices are chargeable to *contingencies*.

NOTE.—Copies of the India Army List required for Administrative purposes by 1st and 2nd Class British and Indian Station Hospitals shall be obtained on payment the cost being met from the provision made under Head II-C "Working Expenses of Hospitals—Miscellaneous Expenses."

Those obtained by units of the Auxiliary Force, India, should be met out of the Contingent Grant admissible under Pay and Allowance Regulations, Part II, para. 239.

The cost of printing on behalf of officers of the cantonment department will be paid for in cash or by cheque out of the funds of the cantonments concerned.

(b) *Civil publications* including the Indian Postal Guide and the Government Telegraph Gazette and Telegraph Guide will be obtained from the Departments concerned only on cash payment by officials and others requiring them.

16. II (a) Non-official publications, including newspapers and periodicals, and Civil official publications, which, in accordance with paragraph 7 of A. I. (1) No. 187 of 1925, are issued on payment only, may be obtained at the discretion and under the sanction of the authorities cited in para. 795(d) of the Regulations for the Army in India.

The sanction for the supply should be communicated to the Audit Officer who will audit the charges in the same way as other items of recurring contingent expenditure.

(b) The purchase of books for regimental schools, regimental and prison libraries and military offices is governed by rules on the subject laid down in Pay and Allowance Regulations, Part II, and Regulations for the Army in India.

17. *Recurring Charges*.—Small monthly payments for supplying drinking water and for dusting offices, etc.—(a) The Government of India may, subject to any restrictions they may desire to impose, delegate to heads of offices subordinate to them, the authority to make small monthly payments to menials for supplying drinking water or for dusting offices, or for acting as night durwans in addition to their own duties, provided that—

(1) The payments are of a purely contingent character, are drawn on contingent bills and may be withdrawn at any time at the discretion of the head of the office;

(2) The allowance will not count for leave allowances or pension;

(3) In the case of menials already in permanent employ in receipt of a monthly rate of pay the payments must not exceed a sum of Rs. 2 a month in any one case, and the head of the office must in sanctioning any such payment record his reasons therefor, and must satisfy himself—

(i) that the work to be done is really necessary;

(ii) that it is outside the regular duties of a menial on the permanent establishment; and

(iii) that the grant of the extra allowance to any such menial is distinctly more economical than the employment of fresh agency.

(b) Annual statements of payments thus made should be submitted to the local Government for scrutiny.

(c) The Departments of the Government of India exercise the powers of a local Government for the purpose of this rule.

For further instructions in regard to petty expenditure of a contingent and recurring nature see para. 8.II. Financial Regulations for the Army in India, Part I.

18. *Rent*.—The rent of any land or building occupied for public purposes shall be paid by the public office or department occupying it, and recorded in the public accounts as a charge of that office or department. The first charge in any contingent bill should be supported by the sanction of competent financial authority.

19. The purchase or sale of land or of an interest in land or of any building, etc., requires the approval of the Government of India. The purchase whether of an installation or of immovable property, which necessitates negotiations with a public body requires similar approval. Buildings that may be required for the accommodation of soldiers or their families or of any individual entitled to be housed by the State will be hired by the local M. E. S. officer. The hiring of other buildings or land for a temporary purpose may be approved on an annual lease only by the G. O. C.-in-Chief of a Command or the G. O. C. a district or Independent Brigade but any other agreement for hire requires the approval of Government. See A. I. I. 50 of 1925, para. 4(i).

20. For rules for the recovery of rents for buildings, etc., see para. 63, M. E. S. Account Code.

21. *Rent of Telephones*.—Rent of telephones used by Military Department will be settled by cash payment by the Military Accounts Department.

on account of repayment issues). All vouchers should be sent by allottees to their respective audit officers as soon as possible after the expenditure is incurred and in advance of the account. The result will be entered on the vouchers which will then be returned to allottees for resubmission with the accounts.

8. Quarterly accounts of training grants will ordinarily be submitted for audit to the audit officer concerned as soon after the termination of the quarter as possible. The General Officer Commanding the District or Independent Brigade Area may, however, at his discretion and in consultation with the Controller of Military Accounts, submit half-yearly accounts, if, for any reason, it is not found possible to submit quarterly accounts for any period. The C. M. A. will arrange to have the audit completed as early as possible.

9. The account will be prepared by each allottee, on the form in Annexure "F," shewing on the debtor side, the advances received, and on the credit side, particulars of bills paid; it will be supported by the prescribed vouchers (see paragraph 7 above) and the following certificate signed by the Command, District or Brigade Commander.

*Certificate.*—"All items of expenditure in this account are *bona fide* disbursements made for training purposes, and are properly chargeable to the Annual Training Grant."

#### ANNEXURE "A."

##### *Examples of charges which are debitable to the Annual Training Grant.*

- (i) Allowance to a Camp Adjutant at Rs. 30 *per mensem*. Allowance to a Provost Marshal at Rs. 100 *per mensem*. (The above charges are only payable if specially sanctioned by the District Commander.)
- (ii) Syce allowance and free issue of forage (or forage allowance) (a) for one charger to medical officers below field rank, regimental transport officers of British and Indian infantry, and to temporary staff officers, if they are not entitled thereto under rule and (b) during manœuvres for a second charger to Signal Service officers below field rank; provided that the officer in each case is actually in possession of and uses the charger or chargers for which the syce allowance and free forage or forage allowance are drawn, and that the animals are not Government horses supplied free from the ranks.
- (iii) Medical and sub-medical charge allowances for medical warrant officers at Rs. 50 and Rs. 30 *per mensem* respectively, under the usual conditions.
- (iv) Medical and sub-medical charge allowances to sub-assistant surgeons.
- (v) Pay to camp colourmen.
- (vi) Allowance at Rs. 18 *per mensem* to a camp butcher, if appointed; plus an allowance of Rs. 10 *per mensem* for a pony, if required to be maintained.
- (vii) Horse and command allowance to departmental officers and non-commissioned officers of the Indian Army Service Corps.
- (viii) Horse allowance at the prescribed rates (see Pay and Allowance Regulations, Part II, paragraph 310) to a sub-assistant surgeon, from date of leaving station to date of return thereto.
- (ix) Pay of extra establishment.
- (x) Any other extra allowance or remuneration of any kind to officers and subordinates in Government employ, if sanctioned by Government, including detention allowance admissible under the provisions of paragraph 363 (viii), Pay and Allowance Regulations, India, Part II, 1923, and excepting such emoluments as are provided for in para. 108 (a), Pay and Allowance Regulations, India, Part I.
- (xi) Claims to compensation for losses on account of officers and subordinates in Government employ.
- (xii) Regimental equipment and camp contingencies such as dags, maps, erecting latrines and cook-houses, supply of fuel to burn in trenches, printing, and cost of telegrams connected with training camps.
- (xiii) Sundries and incidental expenses connected with field firing exercises including expenses of making discs, cost of bamboos, chatties, screens, which are not covered by the special grant for field firing stores, authorised under Pay and Allowance Regulations, India, Part II, paragraph 180-III.
- (xiv) Travelling expenses of officers including travelling charges of officers of all arms attending artillery practice camps as spectators for purposes of instruction. Travelling allowances, when admissible under rule, should be granted unless the General Officer Commanding has published an order to the effect that, owing to the insufficiency of funds, expenses only are to be given.

## APPENDIX IV.

(See para. 71)

## Appendix to Army Instruction (India) No. 562 of 1924.

*Memorandum of Instructions regarding the expenditure of the "Annual Training Grant."*

1. The "Annual Training Grant" is the sum sanctioned in the Military Budget estimate to cover expenses connected with training camps, manœuvres, and the concentration of troops at or their movement to or from, any particular place for training; also for the purpose of staff or regimental exercises and conferences held under the direction of the Chief of the General Staff.

Annexure "A" gives examples of charges which are debitable to the Annual Training Grant. Annexure "B" gives examples of charges which are debitable to ordinary grant heads and Annexure "C", examples of charges which are inadmissible against the annual training grant. These lists are not intended to be exhaustive and in the case of Annexure "A," when occasion arises the powers conferred on General Officers Commanding under Financial Regulations for the Army in India, Part I, paragraphs 8 and 9 should be exercised.

2. The Chief of the General Staff will make an allotment from this sum to Command, Independent Districts, etc., this allotment will be notified in India Army Orders. The officer to whom an allotment has been made will dispose of the sum allotted to him by re-allotment to subordinate formations or in such other way as he considers most conducive to the progressive training and efficiency of the troops under his command, notifying the Controller of Military Accounts concerned.

3. Officers to whom an allotment has been made by the Chief of the General Staff will submit the following reports on the dates specified to Army Headquarters (General Staff Branch).

- |              |   |   |   |
|--------------|---|---|---|
| 1st February | . | . | A report stating the amount which it is anticipated will remain un-expended at the end of the financial year, and which is available for reappropriation by the Chief of the General Staff. |
| 30th April   | . | . | A report stating the actual amount, if any, which lapsed to Government at the end of the previous financial year.   |

Any amounts not actually disbursed by allottees on the 31st March each year should be refunded into the treasury by that date.

Allottees are particularly enjoined to take special steps to ensure the prompt settlement of all claims and their inclusion in their accounts before 31st March. Charges incurred before 31st March and not brought to account by that date must be reported to the office from which the individual concerned received his allotment and will be paid to the debit of the next year's allotment.

4. All claims received from Indian Army Service Corps officers, civil officers and others which are debitable to the annual training grant, will be paid by the officers concerned from their training grant allotments and will not appear in the disbursements of the officers from whom the claims are received.

5. Each allottee will be granted a cash assignment on a civil treasury for the training grant allotted to him, and will draw against this assignment by cheque for the payment of charges as required. Should it be necessary for any allottee to make payments at a treasury other than that at which his assignment has been made, a transfer of the necessary funds will be arranged for by the Civil Accountant General on application.

6. Every Officer who draws on a training grant allotment at a civil treasury will maintain a pass book in C. A. form No. 65, which will be sent periodically to the treasury officer concerned to be completed from the register of cheques paid, and always immediately after the close of the month. On the return of the book from the treasury, the General Officer Commanding the District or Independent Brigade Area will satisfy himself as to the accuracy of the drawings during the month and of the undrawn balance.

7. All charges for sums exceeding Rs. 25 paid by allottees out of their allotments must be supported by the prescribed vouchers. Such charges will be subject to the usual audit by the Military Accounts Department. As regards charges for Rs. 25 and under, vouchers need not be submitted (except in the case of personal allowances, travelling claims and demand statements

- (viii) Oil and straw for tents.
- (ix) Travelling allowance for Roman Catholic chaplains.
- (x) Chowkidars engaged for protection of vacant lines when it is impracticable to detail a small guard for their protection.
- (xi) Necessary works in connection with authorised artillery camps, such as wells, roads, bridges, etc., and clearing and keeping down jungle. These charges are payable by the Military Engineer Services.
- (xii) Lighting allowances, if a tent is set apart for Divine Service.
- (xiii) Loss entailed by the issue on loan of water-proof sheets from mobilization reserve stock to troops and followers taking part in manœuvres. (See Equipment Regulations, Part I, 1923, paragraph 55.)
- (xiv) Hire of transport at stations where Government transport is being utilized on manœuvres.

## ANNEXURE "C."

*Examples of charges on account of training which are inadmissible against the annual training grant.*

Examples :—

- (i) Allowances admissible under regulations to officers and others attending a "camp of exercise."
- (ii) Pony allowance to warrant officers of the Indian Medical Department.
- (iii) The cost of any carriage employed in excess of the field service scale, whether for officers, or for tents for officers' and sergeants' messes and institutes.
- (iv) Expenses connected with explosive classes.
- (v) Musketry subscriptions.
- (vi) Fees for lecturers.

## ANNEXURE "D."

*Instructions regarding the preparation and submission of vouchers in support of expenditure from the annual training grant.*

- (i) Bills and vouchers should not, as a rule, be prepared on paper less in size than a quarter sheet of foolscap. The signature to the payment should be written immediately under the words "Received payment."
- (ii) If any of the payees are illiterate men and cannot sign, a receipt for the amount paid will be made out by a responsible officer attached to the camp, and the individual to whom the payment is made will affix his mark or seal, the disbursing officer, noting in the receipt that the payment has been made in his presence.
- (iii) A vernacular signature must be transliterated by the disbursing officer.
- (iv) When the use of a purely vernacular voucher is unavoidable, a brief abstract will be inscribed thereon in English under the signature of the officer preparing the charge, stating the amount, the name of the payee and the nature of the payment.
- (v) All the vouchers referred to in this Annexure must be forwarded in original and numbered consecutively. The numbers thus assigned to the vouchers will be quoted in the camp account against the particular entries to which they relate. Duplicates of documents are to be so marked by having the word "Duplicate" written or stamped across them in red ink in a conspicuous manner.
- (vi) Charges on a duplicate voucher or a copy of a voucher may be brought forward if the original is lost, on the certificate (endorsed in red ink on the back of the duplicate or copy) of the officer preferring the claim, that no charge has been or will be brought forward on the original voucher if subsequently found.
- (vii) Amounts claimed by payees must be expressed in their bills or receipts in words as well as figures.
- (viii) The amount passed (in figures and words) and the number and date of the cheque, etc., by which payment is made must be clearly entered in red ink on the face of all bills and receipts. If paid in cash the word "Cash" will be entered.
- (ix) Red ink corrections are allowed when necessary but they must invariably be initialled; knife erasures in all accounts documents and vouchers are strictly prohibited.

- (xv) Cost of the conveyance by rail of troops, etc.
- (xvi) Hire of local transport required in excess of Government transport available. Hire of motor cars.
- (xvii) Railway freight on stores.

NOTE.—Only the difference in cost between supplying Government stores to men and animals on manœuvres and the normal cost of supplying such stores at peace stations should be charged against the annual training grant.

- (xviii) Toll and ferry charges on stores.
- (xix) Compensation for damage done to crops.
- (xx) Any special or ordinary supply and transport charges including the hire and feed of riding ponies for farrier sergeants, shoeing smiths and line orderlies of field veterinary hospitals, provided that the District Commander concerned is satisfied that Government horses are not available for these subordinates.
- (xxi) Any fodder drawn under Government sanction from mobilization reserves, which does not form part of the quantity released annually from such reserves, all extra expenditure entailed by its issue to animals over and above what would have been ordinarily incurred in cantonments will be charged against the training grant.
- (xxii) Any extra expenditure due to the issue of extra rations to Government animals undergoing exceptionally hard work during manœuvres.
- (xxiii) Travelling allowances of officers attached to other arms of the service under the provisions of Training and Manœuvre Regulations.
- (xxiv) Charges connected with the supply of water to troops (including the construction of water troughs for mounted units) on the line of march to and fro and in training camps, at other than established camping grounds.
- (xxv) Military Engineer Service charges for work carried out in connection with the training detailed in paragraph 1 of these instructions (no departmental charges to be added to the direct expenditure).
- (xxvi) Allowance to Commandant, Sapper and Miner Corps Headquarters for men of British Infantry and officers and men of Indian Pioneer battalions, undergoing courses of instruction in pioneer duties.
- (xxvii) Any extra expenditure due to moving batteries by rail instead of by road to Artillery practice camps.
- (xxviii) The cost of any articles supplied from ordnance over and above ordinary scales whether from stock or specially manufactured.

NOTE.—The Training Grant will be credited with the value of such articles when returned to stock, according to their condition as determined by the I.A.O.C.

NOTE.—If convenient, the District Commander may grant a general certificate giving necessary details regarding appointments held, dates on which held and rates of allowances, particulars of journeys to be performed, etc., and direct officers to submit their claims to the audit officer independently.

#### ANNEXURE "B."

*Examples of charges on account of training which are debitable to ordinary grant heads.*

Examples :—

- (i) Repairs to, and losses of, camp and mobilization equipment. Charges on this account should be dealt with by G. Os. C. under their financial powers, *vide* Financial Regulations for the Army in India, Part I.
- (ii) All expenditure connected with artillery practice camps, except travelling charges of officers of all arms attending such camps as spectators for purposes of instruction (see item xiv, Annexure "A"), and moves of batteries by rail, in which case the excess cost of the move by rail over cost by road is chargeable to the training grant (see item xxvii, Annexure "A").
- (iii) In the case of units moving in relief and diverted from their ordinary route to attend practice camps or manœuvres, the additional expense on account of extra marches and detention only is debitable against the training grant.
- (iv) Batta when admissible under regulations in force to troops or followers.
- (v) Victualling and dieting.
- (vi) Feeding Government cattle.
- (vii) Pay of permanent establishment.

*List of vouchers required to support charges paid by General Officers Commanding out of their training grant—contd.*

Item No.	Nature of charges.	Vouchers to support charges.
		<p><i>Note 4.</i>—If the bill is for expenses connected with movements within his own station, and in vicinity exceeding five miles radius, or a ten miles radius if in receipt of horse allowance, from the main Protestant Church (or Post Office where there is no church), of the station; a certificate from the Military Staff Officer, or the Cantonment Magistrate, or civil authority, showing the distance for which travelling allowance has been charged.</p> <p><i>Note 5.</i>—The officer ordered to attend the manœuvres should apply to the General Officer Commanding in charge of the accounts for the amount of his travelling claim and the General Officer Commanding should remit the sum and charge it in his accounts subject to post audit.</p>
6	Cost of conveyance by rail of troops, etc.	<p>A certificate signed by the despatching officer, and countersigned by the General Officer Commanding, showing number of troops, followers, etc., who travelled and the quantity of baggage conveyed.</p> <p><i>Note.</i>—The despatching officer should ascertain beforehand the cost of conveyance of the party and obtain the cost from the General Officer Commanding in charge of manœuvres and pay cost to the railway at time of entraining.</p>
7	Railway freight on stores	<p>A certificate signed by the despatching officer, and countersigned by the General Officer Commanding showing in detail the quantity and description of stores conveyed.</p> <p><i>Note.</i>—Stores should be consigned to their destination without the use of credit notes, the cost of freight being paid by General Officer Commanding on delivery.</p>
8	Syce and forage (a) allowances to medical officers, regimental transport officers of British and Indian Infantry, temporary staff officers, if not in receipt of such allowances and signal service officers (see item (ii) Appendix A.).	<p>*Bill on India Army Form No. A-115, countersigned by the General Officer Commanding or his Staff Officer.</p>
9	Staff (a) allowance (medical charge allowance and sub-medical charge allowance) to Assistant and Sub-Assistant Surgeons.	<p>*Bill on India Army Form No. A-115, countersigned by the General Officer Commanding or his Staff Officer showing the strength of troops.</p>

(a) These are fixed monthly allowances. There should be no difficulty in making correct payments provided the audit office is consulted before manœuvres commence, care being taken to give full details of the claims which will come forward.

\*Amount to be paid by General Officer Commanding subject to post audit.



- (x) Bills of contractors, tradesmen, agents and others exceeding Rs. 20 in value must have a receipt stamp affixed to them. Receipts granted by Government offices in their official capacity for money received on behalf of Government do not require to be stamped.
- (xi) All documents will be signed (not initialled) in handwriting in ink. Stamped signatures are prohibited.
- (xii) The vouchers and information required to support charges have been specified in the list given at the end of this Annexure.
- (xiii) All vouchers for the issue of ordnance stores (debitable under these rules to the annual training grant) and all vouchers for such stores returned (the value of which according to condition, will be credited to the training grant) should be clearly en faced in red ink "Debit to annual training grant" or "Credit to annual training grant," and be supported by the certificate mentioned in item 1 in the enclosure to this Annexure.
- (xiv) The charges specified in items (i) to (xiii) in Annexure "A" should be shown as distinct items in the camp accounts to be rendered to the Military Accounts Department by District Commanders and others to whom camp allotments are made.
- (xv) District Commanders will, at the commencement of manœuvres, furnish the C. M. A. concerned with a list showing the names of officers, subordinates and others detailed for the manœuvres, mentioning the nature of the duties on which they will be employed.

*List of vouchers required to support charges paid by General Officers Commanding out of their training grant.*

Item No.	Nature of charges.	Vouchers to support charges.
1	Regimental equipment and camp contingencies, such as erecting latrines and cook-houses, supply of fuel to burn in trenches, making water troughs for cavalry regiments, cost of bamboos, chatties, screens, etc.	A certificate signed by the General Officer Commanding that the charges are <i>bond fide</i> disbursements made for the camp, and are properly chargeable to the training grant, as distinct from the special grant for field firing stores authorised under paragraph 180-III, Pay and Allowance Regulations, Part II.
2	Toll and ferry charges on stores.	
3	Hire of transport including motor cars.	A certificate signed by the General Officer Commanding that the charges are <i>bond fide</i> disbursements made for the camp, and are properly chargeable to the training grant.
4	Pay of extra Supply and Transport establishment.	
5	Travelling expenses of officers and others.	<p><i>Note 1.</i>—Copy of, or reference to, the order authorising the officer to travel at the public expense, required only in the case of orders other than India army, district, brigade or station orders.</p> <p><i>Note 2.</i>—Details explanatory, of the charge and the weight of baggage, tentage, etc., conveyed.</p> <p><i>Note 3.</i>—Certificate from the local Civil or Public Works Department authorities showing the distance for which mileage travelling allowance has been charged.</p>

*List of vouchers required to support charges paid by General Officers Commanding out of their training grant—concl'd.*

Item No.	Nature of charges.	Voucher to support charges.
21	Regimental equipment, and camp contingencies, such as flags and maps, and other articles supplied from ordnance over and above ordinary scales.	As at item 1.
22	Sundries, and incidental charges connected with field firing exercises, including expenses in making discs.	Bill on India Army Form A-115, counter-signed by the General Officer Commanding and supported by the vouchers and authorities detailed on the reverse of the form.

*List of vouchers required to support charges paid by General Officers Commanding out of their training grant—contd.*

Item No.	Nature of charges.	Voucher to support charges.
10	Horse (a) allowance to departmental officers and warrant officers of the Indian Army Service Corps.	* Bill on India Army Form No. A-36, with a duty certificate endorsed thereon by the Officer under whom serving.
11	Command (a) allowance to commissioned officers of the Indian Army Service Corps.	
12	Allowance (a) to camp Adjutant.	} Bill on India Army Form A-115, showing the dates of taking up and relinquishing duties.
13	Allowance (a) to Provost Marshal.	
14	Allowance (a) to camp colour-man.	Bill on India Army Form A-115, showing on whose account, and period for which the allowance is drawn.
15	Allowance (a) to station butcher	Bill on India Army Form A-115, showing that the number of troops at the camp is equal to the strength of a cavalry regiment.
16	Pony (a) allowance to station butcher.	Bill on India Army Form A-115. A certificate that it was necessary for him to maintain a pony.
17	Horse (a) allowance to Sub-Assistant Surgeons.	Bill on India Army Form A-115, showing the date of leaving permanent station and the date of return thereto and a certificate endorsed on the Bill that a horse was maintained.
18	Pay of clerks and menials (extra establishment).	India Army Form A-38, countersigned by the officer commanding showing the period of employment and rates of pay.
19	Any (b) other extra allowance, or remuneration of any kind, to officers and subordinates in Government employ.	*Bill on India Army Form A-115. Government order sanctioning the allowance.
20	Claims (b) to compensation for losses on account of officers, etc., in Government employ.	*Copy of the proceedings of the committee investigating the claims. Recommendation of General Officer Commanding, when necessary.

(a) These are fixed monthly allowances. There should be no difficulty in making correct payments provided the audit office is consulted before manœuvres commence, care being taken to give full details of the claims which will come forward.

(b) Claims on these accounts should be sent to the audit office for preliminary check and for authority to charge the amount in the accounts. No delay need occur, if the General Officer Commanding draws special attention to the urgency of the claims.

\*Amount to be paid by General Officer Commanding subject to post-audit.

Statement of items of expenditure at the Camp of Instruction held at \_\_\_\_\_  
debitable to the "Annual Training Grant."

[illegible]

Accounts should ordinarily be rendered quarterly, see para 8 of the appendix. Amounts disbursed before and after 31st March should be shown separately.

## ANNEXURE E.

Statement showing the actual extra cost of movements to the Camp of Instruction held at \_\_\_\_\_ and debitable to the "Annual Training Grant."

REMARKS.	From	To	By route march, or rail.	DISTANCE.		Extra cost of move- ments to and from the Camp.	REMARKS.
				Number of days marching including halts.	Miles by rail if used.		

N. B.—This statement should not include the cost of movements of batteries of artillery to and from Camps at which they ordinarily carry out their annual practice.

VII. A branch of a Department, whether service or commercial, constituted for the subsidiary service of that department, but employed for analogous service of another department may charge that other department : *e.g.*—

Workshops of a department, Agent for Government Consignments (services for Civil Department), Mathematical Instrument Factory, Supply and Transport (employed on petty services), Dockyards, Arsenals.

VIII. (a) A regularly organized store branch of a department (whether service or commercial) should charge any other department whose requirements it is made, for the convenience of the public service, to supply : *e.g.*—

Medical Stores to Civil Departments and stores issued by the Army to other Departments.

(b) In order to prevent undue exaggeration of the public revenue and expenditure, a store department which is systematically employed in supplying the requirements of another department, should take the credits it receives by deduction from its expenditure on stores, and not by credit to receipts.

IX. A public department cannot be assessed to pay revenue to Government ; but fees and duties leviable by law must be paid by public departments in the same way as by private individuals.

X. All payments of amounts due by one Public Department to another should be made by book transfers, except when such transfers do not suit the methods of account or of business adopted by the receiving department.

## APPENDIX V.

(See para. 78.)

## Inter-Departmental Transfers.

The following rules are prescribed for regulating the conditions under which one department of the public service may charge another department for services rendered or articles supplied to it, and the procedure to be observed in recording such charges in the public accounts :—

I. For the purposes of inter-departmental payments, the Departments of Government are divided into service departments and commercial departments, according to the following principles :—

A. *Public Service Departments.*—These are constituted for the discharge of those functions which either (a) are inseparable from, and form part of, the idea of Government, or (b) are necessary to, and form part of, the general conduct of business. Their cost is shown in the public accounts as the cost of the service as a whole, and without reference to the details of service rendered : *e.g.*—

(a) Administration of Justice, Jails and Convict Settlements, Police, Civil Works Military Works, Army.

(b) Survey, Government Printing, Stationery.

B. *Quasi-Commercial Departments.*—These are maintained for the purpose of rendering particular services on payment made for the services rendered or for the articles supplied. Their functions are not part of the ordinary idea of Government or administration : *e.g.*—

Forests, Posts and Telegraphs, Railways, Irrigation, Navigation, Embankment and Drainage Works, Cinchona Plantations.

II. A commercial department should charge any other department for services rendered or articles supplied in the same way as it would charge a member of the public.

III. The charges permitted by rule II are confined to charges for services or supplies which it is the object of the existence of the department to render or to furnish.

NOTE 1.—The Forest Department may charge any other Department for vegetable or animal products extracted from a forest area, and also for mineral products, unless such mineral products are extracted by the direct agency of the department concerned under its own supervision and without the intervention of the contractors or middlemen, for its own use, and not for disposal to the public or other departments.

NOTE 2.—The Public Works Department should not charge other Departments of Government, rent for temporary occupation by such departments, of land acquired for Irrigation, Navigation, Embankment and Drainage Works for which Capital and Revenue Accounts are kept.

IV. Service departments are not allowed to make charges against other Departments for services which fall within the class of duties for which they are constituted (See rule VI).

NOTE 1.—Convict labour is, however, usually charged for, such as that supplied to the Public Works Department (Government of India, Finance Department, Resolution No. 517, dated 26th January 1872), and to the Forest and Marine Departments at Port Blair. No charge is, however, made in the case of works undertaken by the Public Works Department at Port Blair, which are treated as jail works.

V. In exceptional cases, where it has been considered advisable to show in one place the entire cost connected with a service of a commercial department, charges for services rendered by a service department to a commercial department have been allowed : *e.g.*—

Supply of Stationery and printed forms to Railways or Posts and Telegraphs.

VI. A branch of a service department supplementary to its general duties is sometimes constituted upon commercial principles ; and so far, as regards the work of this branch, it is allowed to charge as a commercial department : *e.g.*—

Jail manufacture, Survey map-publishing, Printing (Publishing Department), Steamers employed in earning freight, Mint (Miscellaneous Services other than Rupee Coinage)

(2) If, before the expiration of the officer's leave, his successor sails for India, the officer's pay is chargeable to the Imperial Government from the date of his successor's sailing [as defined in para. 1 (a)], in default of special agreement to the contrary.

(c) In cases of exchange between an officer on leave from India and an officer on the Imperial Establishment, the transfer of pay of both officers to and from Indian revenues, respectively, takes place from the date of the exchange. If the exchanging officer is not on leave from India, the transfer of pay of both officers takes effect from the date on which the successor on the Indian Establishment sails from this country.

5. Subject to para. 7, the pay of officers under military instruction in England, while on furlough from India or specially sent home for the purpose, or when specially detailed at the request of the India Office for a particular course of instruction before proceeding to India, remains chargeable to Indian funds and will be issued by the India Office, either direct or through the agent. The allowances of such officers will be issued locally and recovered by the issuing Paymaster direct from the India Office.

These rules apply to officers who successfully compete for admission to the Staff College while on furlough from India, throughout their period of instruction there, but cease to apply in these and all other cases when an officer's unit leaves the Indian Establishment.

6. Cavalry officers whose pay while at the Staff College, Camberley, has been borne by Indian funds, but for whom, on the completion of their course, there are no vacancies in their regiments on the Indian establishment, will be placed at the disposal of the Indian Government and their pay will continue chargeable to Indian funds. If detained in England with a view to appointment to the staff on the British establishment, their pay will be borne by Army Funds from the termination of their Staff College leave.

7. The pay and allowances of Royal Artillery Officers sent home from India to attend the School of Gunnery, Shoeburyness, or the Ordnance College, Woolwich (Advanced Class), are issued by, and chargeable to, the Imperial Government during the course there, but when officers, on leaving the school, are posted to units in India and embark for that country within three months, their pay and allowances from the date of leaving the school are issued by the India Office and are chargeable to Indian revenues.

8. When a unit (whether British or Indian) is temporarily lent by India for Imperial service, the pay and allowances of officers and men (whether actually on duty with their units or on furlough) are chargeable to Imperial funds during such service, i.e., from date of embarkation in India to date of disembarkation on return to that country. Pay and allowances during furlough specially granted in respect of Imperial service are also chargeable to Imperial funds.

9. The pay, etc. of a non-regimental officer, or of an officer detached from his corps, while similarly lent, is chargeable to Imperial funds, but ceases to be chargeable as follows—

(a) For an officer returning to duty immediately from date of rejoining his appointment in India.

(b) For an officer fit for duty, but granted ordinary leave, from date on which he might have rejoined had he proceeded to India immediately on being granted leave.

(c) For an officer not fit, from date on which he might have rejoined after being passed fit.

Pay, during special leave granted in respect of Imperial service, is chargeable to Imperial funds.

10. If an officer while on leave out of India is lent for Imperial service, pay during the return voyage to India is chargeable to Indian funds.

11. In the event of the death of an officer while lent for Imperial Service, any extra expenditure which thereby becomes chargeable to the public is borne by Imperial funds. But after an officer has once been passed fit for duty on termination of such service, no claim on account of death or sickness subsequently occurring will be made against the Imperial Government.

12. The liability of India in respect of the pay and allowances of other officers, irrespective of the locality in which the unit to which they nominally belong may be serving, is covered by the general contribution for effective services.

13. When an officer on the Half-pay list is appointed to the Staff in India, his half-pay is issued to him from, and is borne by, Imperial revenues up to the date preceding that on which he becomes entitled to Indian pay of rank.

14. The half-pay or retired pay of British officers who become non-effective while serving in India is borne by Imperial revenues. Such half-pay or retired pay will not be issued in India without special authority from the War Office: but if so issued, will be recovered from the War Office. (See para. 54.)



## APPENDIX VI.

(See para. 79.)

Memorandum of Arrangement between the India Office and the War Office showing more particularly the transactions excluded from the contributions made by the India Office for effective and non-effective services generally, and the charges and credits in connection with the British Army in India which are to be matters of account between the Departments, and the mode of their adjustment (Subject to revision from time to time, either wholly or in part).

## PAY AND ALLOWANCES.

(1) *Officers (including Officers holding Honorary Commissions).*

1. Subject to the exceptions mentioned in para. 3 below, the pay of an officer on full pay ordered to India, including a subaltern appointed to the Unattached List for the Indian Army, is chargeable to Indian revenues (a) during the period of the outward voyage, from the date of sailing for that country of the ship in which he embarks, unless he proceeds from England overland, in which case he will be held to have come into Indian payment seven days before the date of sailing of the vessel from the continental port at which he embarks; (b) subject to paragraphs 5 and 6, during the whole of his service in India, including periods of furlough from India; and (c) on leaving India for home or for a foreign or colonial station, during the period of the voyage from that country up to and including the day preceding that of the arrival of the ship in port, except that when an officer, returning to this country, quits the ship at an intermediate port and comes home overland, he will continue in Indian payment for seven days beyond the date of the arrival of the ship at that port.

2. The regulated advance made to an officer proceeding to India will be made by the agent or Paymaster by whom he is last paid before embarkation, and will be recovered from the India Office direct in the case of the agent, and through the War Office in the case of the Paymaster. In the case, however, of young officers appointed from Sandhurst to the Unattached List for the Indian Army their pay up to the date of sailing for India, together with the usual advances, will be issued by the India Office. Pay to the date of sailing will be recovered by the latter department from the War Office periodically.

The voyage pay of officers returning from India to this country will be issued, and adjustment of any advances made in India will be effected, by the India Office, either direct or through the agent. The voyage pay of officers proceeding from India to a colony or foreign station will be issued by the Paymaster there and recovered from the India Office through the War Office.

3. When officers are transferred to or from India for the convenience of the Imperial Government, their pay and that of their successors, for the period of the voyage to or from India, is chargeable to Imperial funds. The pay or advances in these cases if issued by the agent, will be charged to the India Office, in accordance with para. 2 and adjustment will be made quarterly between that office and the War Office. The period of a voyage to India in these cases is an average period, as agreed between the departments, that of a voyage from India is calculated as in para. 1 (c) above.

The cost of the passages of the officers above referred to and their successors, and the voyage pay and passages of officers transferred in connection with special 'Indo-Colonial' reliefs carried out at Imperial expense, are borne by the Imperial Government.

4. The pay of an officer who ceases to belong to the Indian Establishment while on leave from India ceases to be chargeable to Indian revenues from the following dates:—

- (a) In the case of a regimental officer on sick or other leave from a unit which leaves the Indian Establishment, the date from which the pay of his unit is transferred.
- (b) In other cases, the date on which the officer assumes duty on the Imperial Establishment, except that—

- (1) Pay is chargeable to Army Funds during leave on private affairs, if granted by the Imperial Government before the Officer has assumed duty and during any short extension of leave granted by either Government with the specific object of avoiding the return to India of an officer who has been, or is about to be, selected for a non-Indian appointment.

53. The compensation for interchangeable articles will be regarded as an issue in kind, and the unexpired proportion claimed through the valuation statements. Compensation for non-interchangeable articles will be settled, as far as practicable, before the date of embarkation, by the Government of the country from which the men proceed; any unadjusted claims will be settled finally and borne by the Government under which the men may be serving at the time payment is made.

#### NON-EFFECTIVE PAYMENTS.

54. Non-effective payments authorised by Army Regulations, if made in India on behalf of the War Office, will be claimed by the India Office from the War Office, the ultimate liability of the two Governments being adjusted through the Army non-effective account. Such are—

- (1) Half pay.
- (2) Pensions to officers and their widows and children.
- (3) Rewards to officers, whether on the Effective or Non-Effective Lists.
- (4) Chelsea out-pensions and special campaign pensions.
- (5) Meritorious and Victoria Cross annuities drawn by men not serving.
- (6) Gratuities for long service and good conduct.
- (7) Pensions to widows and children of warrant officers, non-commissioned officers and men.
- (8) Gratuities to widows and children of officers killed in action or dying of wounds received in action.
- (9) Advances to men awaiting orders as to their pensions, and advances to widows and families of such proceeding to England for the purpose of being admitted to pension.

55. Half-pay pensions, and furlough and other allowances under Indian Regulations, paid on behalf of India by Army Accountants, will be claimed by, and repaid to, the War Office (see paragraph 66).

56. Victoria Cross pensions, Meritorious service annuities, and pay for the Order of Merit and Order of British India due to an effective soldier will (subject to the provisions of paragraph 58 below) be issued and borne by the Government under which he is serving at the time of payment. When a man becomes non-effective, the pension, annuity or pay will be divided rateably in proportion to his service between the two Governments.

57. Wound pensions and gratuities for wound of officers are borne by the Government under which the officer was serving when wounded. In the case, however, of officers of the Indian Army wounded whilst on Imperial Service who have returned to India by the time gratuity or pension becomes payable, payment will be made from Indian revenues, the necessary adjustment being effected through the Army Non-Effective Account.

58. The cost of promotions and rewards granted to Indian officials and soldiers for services rendered out of India is borne by the Government to which the services were rendered. In the case of rewards, the charges will be capitalised by the India Office, and credit will be given by the War Office to the Indian Government in the Non-Effective account.

In the case of promotions, the Indian Government will fix a date at which the promotion would be absorbed, and the extra charge will be capitalised as from the date of promotion to the date so fixed, the necessary adjustment being made through the Indian miscellaneous account.

#### FAMILY ALLOWANCES AND ALLOTMENTS OF PAY.

59. Regular family allowances and allotments paid in India on behalf of officers and men of corps of Indian origin, but serving under the Imperial Government, will be claimed periodically from the War Office by the India Office.

#### REMITTANCES (TO INDIA).

60. Remittances will be paid in India at the request of Army Paymasters or of the War Office, and recovered by the India Office, a claim, supported by the authorities for payments and receipts of the remitees, being rendered monthly to the War Office.

When remittances cannot be paid in India, a notification will be made to the remitter direct.

#### REMITTANCES (FROM INDIA).

61. Remittances from India (except remittances due to insane persons or to the estates of casualties, and family remittances) will be paid by Paymasters at home and abroad at the

## INDIAN MEDICAL CANDIDATES.

40. The pay and allowances of Indian Medical candidates at Aldershot and at the Royal Army Medical College in London will be issued by the India Office. The cost of training the candidates is covered by the contribution for effective services generally.

## TRAVELLING EXPENSES AND PASSAGES.

41. When officers proceed from England to India, or *vice versa*, no charge for travelling expenses to the port of embarkation is ordinarily made against the country to which the officer is proceeding; but in special cases, *e.g.*, when officers and men are brought home to join new units, their travelling expenses in India are paid by the War Office.

42. In the case of officers returning from India for the purposes of attending any course of military study in this country, such travelling expenses as may be paid by the regimental agents on War Office authority will be charged against India in the agents' accounts with the India Office.

The travelling expenses of officers proceeding to or from courses of instruction whilst on leave from India are not refunded to them.

43. The cost of passages to or from India of those officers of the Indian Army appointed to the Department of the Chief of the General Staff, War Office, whose pay is contributed to by the India Office, is chargeable to Indian funds.

44. When officers are provided by the India Office with passages to India at Imperial expense, a notification of the grant will be made to the War Office by the India Office.

## MEDITERRANEAN RELIEFS.

45. When Imperial reliefs are conveyed to or from Mediterranean stations in ships engaged on Indian transport duty, the Imperial Government is liable for the extra cost of ship hire, coals, rations, etc., incurred for deviation or detention of transports embarking or disembarking units at intermediate stations.

46. When the numbers of the unit taken to (or from) the intermediate station are in excess of the numbers of the Indian unit, the Imperial Government will pay for the net excess at the rates agreed upon for Imperial passengers, but will make no claim for the numbers short carried when the Indian unit is greater in numbers.

47. The Imperial Government will bear the cost of the mess and victualling (and canal dues when incurred) of the full number of officers, troops, and families of such units for whom passage rates are not claimed.

48. The cost of passages of Imperial passengers on Indian transports is recovered from the Imperial Government at passage rates agreed upon annually by the Indian and Imperial Governments.

## MEDALS.

49. The value of War Office medals sold to men in India will be included in the monthly regimental remittance abstracts from India.

## STORES, ETC.

50. Separate claims will be rendered by either Government to the other, for the value of arms, accoutrements, clothing stores, provisions and supplies in kind generally.

## EQUIPMENT, CLOTHING, ETC., IN THE HANDS OF TROOPS.

51. All arms, accoutrements, and other stores taken over on transfer of a corps from the British to the Indian Establishment, or *vice versa*, are valued (1) by a board consisting of a Local Ordnance Officer (appointed by the War Office) and the Indian Valuation Officer, or (2) at those stations abroad which the India Office Valuation Officer does not visit, by a special local board of survey. The reports of these boards are final so far as regards the actual condition of the articles at the date of survey; but errors in regard to numbers, rates, period of wear, etc., in the Valuation Statement, are liable to correction. The value of stores reported to be deficient or damaged by neglect, on the return of a corps from India, is recovered by the India Office direct from the Officer Commanding.

52. Men proceeding to India, who do not receive articles of clothing due to them prior to embarkation, will be credited with (1) full compensation for interchangeable articles and (2) compensation to date of embarkation for non-interchangeable articles. Men returning from India will be similarly treated.

## APPENDIX VII.

*(Referred to in para. 122).***Regimental Stoppages.**

The following example will illustrate the working of the system of consolidated regimental stoppages.

2. The ordinary charges and stoppages are calculated at the following rates :—

		<i>s. d.</i>	
Sergeants' mess subscriptions	Single men	1 6	monthly.
	Married men	0 9	„
Sergeants' messing (rate as decided by the O. C.).	....	0 6	per diem.
Rank and File—			
Messing	....	0 3	„
Washing (rate as decided by the O. C.)	....	0 0½	„
Library subscription (all ranks below the rank of L/sergeants).	....	0 2	per month.

3. The single sergeants in mess would thus be liable to pay for messing and subscriptions (making their own arrangements for washing) in a 31-day month, 17*s.*; in a 30-day month, 16*s. 6d.* in a 28-day month, 15*s. 6d.* or a yearly average of 16*s. 8½d.* per month.

If the monthly stoppage is fixed at 16*s. 10d.*, this should cover all charges for general barrack damages.

Married sergeants would only pay 9*d.* per month mess subscription and other subscriptions approved by O. C.

4. Single rank and file would be liable to pay for messing, washing and library—

31-day month, 9*s. 2½d.*, 30-day month, 8*s. 11d.*, 28-day month, 8*s. 4d.* or a yearly average of 9*s. 0½d.* per month.

If the monthly stoppage is fixed at 9*s. 2d.* this should cover all charges for general barrack damages.

Married rank and file would pay 2*d.* per month to library, if subscribers.

5 A company consisting of—

1 W. O. Class II	married,
1 C. Q. M. S.	married,
6 sergeants	4 married, 2 single,
150 Rank and file	15 married, 135 single,

may be taken as an illustration. The receipts and expenditure worked out on the above data, would be for any month—

*Receipts—*

	<i>£ s. d.</i>
Mess subscriptions, married sergeants 6 at 9 <i>d.</i>	0 4 6
Mess subscriptions and messing, single sergeants 2 at 16 <i>s. 10d.</i>	1 13 8
15 married rank and file, subscribers to library	0 2 6
135 Rank and file, single and in mess at 9 <i>s. 2d.</i>	61 17 6
<b>TOTAL RECEIPTS</b>	<b>63 18 2</b>

request of remitting officers in India, recovery from the India Office being effected by the War Office by monthly claims supported by the original authorities for payment and the receipt of the remittance.

Remittances due to insane persons or to the estates of casualties will be adjusted through the monthly remittance abstracts forwarded to the War Office.

Remittances to soldiers' families in this country will be included in the monthly family remittance rolls forwarded to the India Office, and will be paid by that Department.

#### MILITARY SAVINGS BANK BALANCES.

62. The Savings Bank balances and interest thereon, of men proceeding to or from India, will be remitted for credit to them.

Deposits in the Indian Post Office Savings Bank may be remitted through the regimental accounts, but no interest will be allowed on such remittances.

#### MISCELLANEOUS SERVICES.

63. Sums specially paid or specially recovered at the request of the India Office or the War Office will be charged against, or credited to, the Government at whose request the payment or recovery is made.

#### ACCOUNTS.

64. The India Office will render quarterly accounts of miscellaneous receipts and payments in India, on account of the War Office, which have not been otherwise adjusted, and quarterly claims for the following services:—

Donations from regimental charitable funds.

Native regiments at Colonial Stations, unless covered by the annual capitation rate.

Enlistment of Natives for services in the Colonies.

Indo-Colonial reliefs.

65. The accounts for pensions, etc. paid by the Indian Government on behalf of the War Office, will be rendered and adjusted by direct payment.

66. Separate accounts will be rendered by the War Office to the India Office for the following services:—

##### Monthly for—

Miscellaneous remittances from India.

Miscellaneous services, including pay, furlough and other allowances, travelling expenses and passages of officers, etc. on the Indian establishment (including candidates for and students of the Staff College whose units are in India, and officers on sick leave from India when appearing before Medical Boards), expenses of families of non-commissioned officers and men on the Indian establishment, advances to troops proceeding between India and the Colonies, sums paid or recovered at the request of the India Office, and various minor casual items.

##### Quarterly for—

Payments to East India pensioners and others (including Indian pensions of officers and men) by Colonial Treasurers, etc., and by Army accountants.

##### Half yearly for—

Medical stores and pay, etc. of men of the Royal Army Medical Corps on board ships employed on Indian troop service (see para. 26).

67. The accounts of special expeditions will be separately adjusted.

## APPENDIX VIII.

(Referred to in para. 115).

## Method of Weekly Payments.

The following example will illustrate the working of the system of payments on the weekly basis.

2. The case of the ordinary well-conducted and efficient private, with pay, messing at Rs. 0-3-6 and proficiency pay at 6d. or in all at Rs. 3-3-6 a day, may be taken as an illustration. Assuming that he does not go into hospital or incur stoppages for clothing, etc. and that he starts with a clear account, his credits for December quarter, 1924, would amount to Rs. 275-8-0 made up as follows :—

	Rs.	A.	P.
92 days at Rs. 3-3-6 . . . . .	296	2	0
Less—Consolidated stoppage, 3 months at (say) 9s. 2d. or Rs. 6-14-0 a month . . . . .	20	10	0
	<u>275</u>	<u>8</u>	<u>0</u>

3. If paid every Friday from 3rd October to 26th December, inclusive, at Rs. 21 a week, his total cash payments would amount to Rs. 273 and the monthly pay lists would show—

## BALANCE.

	Credits			Debits			Dr.			Cr.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
<i>31 days.</i>												
October (5 payments) . . . . .	99	12	6	111	14	0	12	1	6	..		
<i>30 days.</i>												
November (4 payments) . . . . .	96	9	0	90	14	0	..			5	11	0
<i>31 days.</i>												
December (4 payments) . . . . .	99	12	6	90	14	0	..			8	14	6
TOTAL . . . . .	296	2	0	293	10	0	Bal. Cr.			2	8	0

Excluding balance Cr. brought forward.

4. This mode of payment avoids fractions of a rupee.

5. Taking a whole year as the basis of an illustration, the account of a well-conducted and efficient private would be—

	Rs.	A.	P.
365 days at Rs. 3-3-6 . . . . .	1,178	1	0
Less—12 months at 9s. 2d. or Rs. 6-14-0 . . . . .	82	8	0
TOTAL . . . . .	<u>1,095</u>	<u>9</u>	<u>0</u>

So that, if paid on the above plan every Friday from 4th January to 26th December (52 weeks at Rs. 21-0-0 = Rs. 1,092-0-0) i.e. would be in credit for Rs. 3-9-0.

6. The cash payments to men in Hospital should be limited to Rs. 5 per week.

*Expenditure—*

	31-day month.	30-day month.	28-day month.
	£ s. d.	£ s. d.	£ s. d.
Sergeants' mess subscriptions 6 at 9d. and 2 at 1s. 6d. per mensem . . . . .	0 7 6	0 7 6	0 7 6
2 sergeants in mess at 6d. per diem . . . . .	1 11 0	1 10 0	1 8 0
Messing for rank and file 135 at 3d. per diem . . . . .	52 6 3	50 12 6	47 5 0
Washing, 135 at 1d. per diem . . . . .	8 14 4½	8 8 0	7 17 6
Library subscriptions 150 at 2d. per mensem . . . . .	1 5 0	1 5 0	1 5 0
<b>TOTAL EXPENDITURE . . . . .</b>	<b>61 4 1½</b>	<b>62 3 9</b>	<b>58 3 0</b>
Balance . Dr. . . . .	0 5 11½	1 14 5	5 15 2

This works out for twelve months as follows—

	£ s. d.
4 months' Cr. balance at £1-14-5 . . . . .	6 17 8
1 month's Cr. balance at £5-15-2 . . . . .	5 15 2
	<u>12 12 10</u>
Deduct—7 months' Dr. balance at 5s. 11½d. . . . .	2 1 8½
	<u>10 11 1½</u>

The credit of £10 11s. 1½d. arising on the year's working should be quite sufficient to meet any charges on account of general barrack damages, if proper care is taken in a unit to trace individual charges.

7. Broken periods have not been included in the above, these should be dealt with by charging a proportion of the monthly rate according to the number of days in mess.

8 Any allowance from the Canteen or Refuse Fund will go to the credit of the messings.

Cr.

Date.	Entry or Vr. No.	Particulars.	Amount.	REMARKS.
			RS. A. P.	
Decr.—				
7th . . .	1	By Company payment . . .	1,251 0 0	Vide P. & M. Book.
7th . . .	2	„ Pte. Jones, 1st Green Howards.	20 0 0	„ I. A. F. A-33.
10th . . .	3	„ Sgt. Watering o/a casual payment.	30 0 0	„ P. & M. Book.
11th . . .	2	„ Pte. Jones, 1st Green Howards.	20 0 0	„ I. A. F. A-33.
14th . . .	4	„ Company payment . . .	1,254 0 0	„ P. & M. Book.
21st . . .	2	„ Pte. Jones, 1st Green Howards.	20 0 0	„ I. A. F. A-33.
21st . . .	5	„ Company payment . . .	1,009 0 0	„ P. & M. Book.
28th . . .	6	„ Do. . . .	1,197 0 0	Do.
28th . . .	2	„ Pte. Jones, 1st Green Howards.	25 8 0	„ I. A. F. A-33.
31st . . .	7	„ Self o/a. consolidated stoppage (a).	362 14 0	„ stoppage n/o and includes Rs. 4-8-0 for Pte. Jones, 1st Green Howards.
31st . . .	8	„ Self mls. stoppage . . .	266 10 0	„ Stoppage n/o.
31st . . .	9	„ Master Tailor o/a Coy. Bills	63 8 6	„ Vr. No. 1.
31st . . .	10	„ Corpl. Turner o/a Shoemaker's Bills.	28 0 0	„ Vr. No. 2.
31st . . .	11	„ Balance cash in hand . . .	323 6 6	
		TOTAL .	5,871 8 0	

(a) This amount includes the grant in aid of messing (Rs. 40) from Regimental Institutes, and the grant (Rs. 20) from Refuse Fund.

NOTE.—In the case of R. A. Units, the amounts of the cheques received from the C. M. A. on account of pay of officers, Educational and Indian establishments, will also be entered. Only the entry will be made as regards such cheques on the Cr. side of the Cash Book thus :—

December 31st. Officers o/a pay and allowances Rs. 2,868-3-8 vide Officers' Pay Bill for December 1924.



APPENDIX IX.

(Referred to in para. 124.)

Specimen folios of Cash Book and Consolidated Stoppage Account.

Dr. Part I.—Cash Book.

Date.	Entry or Vr. No.	Particulars.	Amount.	REMARKS.
			RS. A. P.	
Decr.—				
1st . . . . .	1	To balance from November 1924	96 8 0	
2nd . . . . .	2	C. M. A., Madras District o/a pay of Pte. Jones, 1st Green Howards.	90 0 0	
3rd . . . . .	3	C. M. A., o/a pay of Company .	1,400 0 0	
10th . . . . .	4	Do. do. .	1,300 0 0	
12th . . . . .	5	Pte. T. Fowles o/a discharge purchase money.	*225 0 0	*£15.
16th . . . . .	6	C. M. A. o/a pay of Company .	1,200 0 0	
23rd . . . . .	7	Do. do. .	1,500 0 0	
23rd . . . . .	8	President, Regimental Insti- tute in aid of messing.	40 0 0	
29th . . . . .	9	Qr. Master o/a Refuse Fund .	20 0 0	
		TOTAL .	5,871 8 0	

Cr.

Date.	Entry or Vr. No.	Disbursements.	Amount.		REMARKS.
			RS.	A. P.	
Decr.—					
	Vr.	Consolidated Stoppage for—			
31st . . .	1	Drums . . . . .	23	2 6	
31st . . .	2	Regimental Police . . .	18	14 6	
31st . . .	3	Signallers . . . . .	9	10 6	
31st . . .	4	Band . . . . .	32	8 0	
31st . . .	5	General Barrack damages .	11	6 0	
31st . . .	6	Library Subscriptions . .	18	10 0	
31st . . .	7	Washing charges . . .	75	15 0	
		Pay of—			
31st . . .	8	Native cooks . . . . .	50	0 0	
31st . . .	9	Cook Orderly (Pte. McIntyre)	6	0 0	
31st . . .	10	Assistant Cook Orderly (Pte. Raffe).	4	0 0	
31st . . .	11	Single Sergeant's messing .	14	2 0	
31st . . .	12	Married Sergeants. Mess sub- scription.	8	6 0	
31st . . .	13	Coy. Messing Charges . . .	43	6 0	
31st . . .	14	To balance in hand . . .	90	4 0	
		TOTAL .	406	4 6	

NOTE.—Receipts for all amounts paid from the Consolidated Stoppage Account must be secured.

Dr. *Part II.—Stoppage Accounts.*

Date	Entry of No	Description	Amount	Remarks
1897			Rs. A. P.	
1st		To Balance from Statement, 1901	21 0 0	
2nd	No. 1	Monies sent from Hospital Institute	40 0 0	
3rd	No. 11	Monies sent from Hospital Institute	20 0 0	
31st	No. 11	Current dated Stoppage account after completion.	121 14 0	
TOTAL			400 4 0	

to the date preceding embarkation must be adjusted with the regimental paymaster direct. The balance on the last account rendered to the regimental paymaster, and any sums due to or from the corps for any period prior to the date of embarkation, must be settled direct with the regimental paymaster, and will not appear in the Indian accounts until due authority has been obtained from the regimental paymaster. When such authority is granted, the amount to be remitted to or charged against the War Office, in respect of sums due to or from the regimental paymaster, will be converted at the remittance rate of exchange in force on the date of disembarkation in India or on the date on which the amount is credited or charged to the Indian account, whichever is more advantageous.

6. The surplus sterling balances of pay and allowances with corps, batteries and drafts arriving in India will be disposed of as follows :—

The Officer Commanding will either retain for direct expenditure the gold sterling coins forming part of the balances or if necessary present them at the currency office for exchange. As regards other sterling moneys, such as Bank of England notes and silver and copper coins, the Officer Commanding will deal direct with money changers who will be introduced to him by the Treasury. The Treasury will limit its share in the transaction to furnishing a certificate showing the rates of exchange prevailing as regards the notes and coins in question on the day the transactions take place. The equivalent of the sterling balance brought out will be paid into the Civil treasury by means of a receivable order the gold coin being exchanged at the official rate of exchange to arrive at the equivalent Indian Currency and the remainder, if any, that is, Bank of England Notes, silver or copper at the market rate of exchange. A certificate of the rate of exchange and the receipt for the money paid into the Treasury will be forwarded to the C. M. A. concerned for adjustment. The amounts disallowed on audit of the voyage accounts are recoverable at the official rate of exchange.

NOTE 1.—Expenditure in respect of commission charged by the currency office, Bombay, for supplying sterling to transports on Homeward voyages is to be charged to Indian Revenues and should be debited to Head I Miscellaneous Incidental Expenses under the arm of service affected and not to His Majesty's Imperial Government.

#### VOYAGE FROM INDIA.

7. The Controllers of Military Accounts, Bombay and Sind, Rajputana Districts, will notify the bank with which Government has entered into a contract in this matter of the lump sum amounts in sterling required to be placed on board Homeward bound transports.

Pay and Mess Books for the period of the voyage from India will be prepared in duplicate by Company, etc. Commanders. The necessary supply of these forms, together with copies of the pay warrant, the financial instructions, and the allowance regulations, will be found on board the vessel in a packet addressed to the Officer Commanding the troops.

One pay and mess book for each Company will be rendered to the regimental paymaster at the record office station of the unit. The pay and mess books will be prepared for the voyage period, commencing from the date of embarkation in India and ending on the day preceding arrival in port of the vessel in which the voyage to the United Kingdom is made, or in the case of a unit proceeding to a Colony or Egypt, on the day preceding disembarkation. In the case of details of the unit disembarking at Malta or other station *en route* separate pay and mess books should be maintained and submitted to the regimental paymaster of the station concerned.

8. A separate pay list for the voyage will, as far as possible, be prepared in India by the unit accountant concerned, for each Company and for details disembarking at a station *en route*, the columns marked "period" and "amount" being left blank. The pay lists will be despatched as soon as possible after the unit embarks, so as to reach the paymasters at the destination at the same time as the unit or details.

On the receipt of the pay and mess books and certified copies of orders for the period of the voyage, the paymaster will complete the pay lists, and the balance due to the unit or details will be paid by him, or on his behalf, by the cashier of the Command, and charged to "Secretary of State for India.—Miscellaneous services."

9. The pay of units leaving India in the ordinary course of Indian relief becomes an Imperial charge from the day of arrival of the ship in port at home, or of disembarkation at a station abroad.

10. Voyage pay lists are to contain only those charges and credits which relate strictly to the voyage, and care should be taken only to charge such allowances as are admissible for a voyage period and to ensure that no charges or credits in respect of any Indian accounts are included in voyage pay lists.

11. If on closing in India the accounts of the corps, there is a balance in favour of the unit or details disembarking *en route*, the amount will be advised to the regimental paymaster concerned for payment. Should the balance be against the unit the necessary particulars will

## APPENDIX X.

*(Referred to in para. 147).*

**Rules relating to the payment of units proceeding to or from India as ordinary reliefs at Indian expense. (See Appendix II W. O. Financial Instructions, 1924).**

## VOYAGE TO INDIA.

1. When a unit is under orders to proceed to India, whether from a station at home or abroad, the Officer Commanding will transmit to the regimental paymaster, at least twelve days before the date fixed for embarkation, an estimate showing the number of men to whom an advance of pay is to be made, the period of such advance, and the net amount required. The regimental paymaster will examine the estimate and take the necessary steps for the issue of the amount he considers to be required to the officer commanding, and will at once notify to the India Office the amount and date of the advance. He will charge the amount in his accounts under the head of "Secretary of State for India—Miscellaneous Services," the charge being supported by a copy of the notification to the India Office. The advance will be credited to the Indian Government in the general state of accounts for the period of Voyage to India.

2. Officers Commanding Companies, etc. should be in possession of the necessary pay and mess books (in duplicate) for use on the voyage.

3. The Officer Commanding will, as soon as possible after embarkation, transmit to the regimental paymaster a nominal roll (A. F. O. 1668) of the soldiers who actually embark. The regimental paymaster, after entering the soldier's rates of pay, dates of enlistment, and the dates to which they have been paid, will certify the roll and forward it to the Officer Commanding, who will render it to the unit accountant, in India (see para. 4).

4. As soon as possible after arrival at their destination in India, Company, etc. Commanders will render the following documents to the unit accountant concerned, with a view to the preparation of the voyage pay list:—

(a) One pay and mess book for each Company for the period commencing from the date of embarkation to the date preceding that of first rationing of the troops by the I. A. S. Corps in India.

(b) The nominal roll of the soldiers who actually embarked, as furnished to the regimental paymaster (see para. 3) showing the soldiers' rates of pay and allowances, dates of enlistment and dates to which they have been paid. Information should also be given whether the men are in receipt of clothing allowance or not.

(c) An extract from regimental or battery orders, showing the promotions, reversions, casualties, etc. that have occurred during the voyage; the dates to which band, contingent and other allowances were last charged in the Imperial accounts being also shown.

(d) A statement (A. F. P. 1940) of the postage and contingent charges incurred for the period of the voyage.

(e) A nominal roll of the officers who disembark in India, showing the dates of their disembarkation and the squadrons or companies they command.

(f) The last pay certificates of officers (A. F. O.-1660).

(g) A nominal roll of the women and children on the married establishment by squadrons or companies, showing the dates of marriage of the women and birth of children.

When the move is at Imperial expense, the pay and mess book for the period of voyage will be rendered to the paymaster by whom the unit was paid before embarkation. These pay and mess books will be prepared in A. F. N. 1504, one pay and mess book being rendered for each company for the period commencing on the first day of the month in which the Company embarks and ending on the day of disembarkation. The nominal roll of soldiers referred to in clause (b) above, will however be furnished to the unit accountant in addition to the documents mentioned in clauses (e) to (g).

5. The pay of units proceeding to India in the ordinary course of Indian relief will be charged against the Government of India from the date of embarkation. The accounts of the unit up

## APPENDIX XI.

(See para. 148.)

**Rules relating to the payments and the issue of last pay certificates of drafts and details of British Troops proceeding to the United Kingdom or a Colonial Station on transfer, etc.**

The following rules will be observed in regard to the payment and the issue of last pay certificates of drafts and details of British troops proceeding to the United Kingdom or a Colonial station on transfer to a unit serving there or for discharge or transfer to the Army Reserve.

These rules will not however apply to soldiers of the India Unattached List and Indian Corps of Clerks.

2. Normally drafts and details proceeding overseas pass through Rest Camps, Deolali or Karachi. For the rules regarding those ordered to embark at a seaport direct, see Annexure "D."

Normally units will be allotted a number of passages for a definite Transport and the probable date of sailing will be communicated to them. Small numbers of extra men will also be ordered to Overseas Rest Camps without orders being passed for them to sail by any particular Transport. These men will be allotted to Transports by the Officer Commanding, Overseas Rest Camp.

3. In cases in which the date of embarkation of a soldier is altered, the following procedure will be observed :—

- (a) If the alteration takes place before the soldier leaves his unit, documents already issued will be cancelled and the fact of such cancellation will be intimated to the Officers to whom they were issued. Fresh documents will be prepared when the soldier eventually does leave the unit.
- (b) If the soldier has left the unit but has not reached the Overseas Rest Camp, the Officer Commanding the hospital or other unit *en route* in which the soldier is detained will at once communicate the fact to the soldier's unit and the Officer Commanding, Overseas Rest Camp concerned. The Officer Commanding the soldier's unit and the Officer Commanding, Overseas Rest Camp will be informed of the date on which the soldier eventually resumes his journey to the Rest Camp and fresh documents will be issued from this latter date. On fresh documents being issued the original documents should be cancelled as prescribed in paragraph 3 (a).

4. Further complete detailed orders in respect of each officer concerned are given in the attached annexures.

be furnished to the Officer Commanding, with a request that the regimental paymaster may remit the amount to India on A. F. O.-1706. The payments and recoveries will be converted at the official rate of exchange.

#### FUNDS HOW OBTAINED ON ARRIVAL IN INDIA.

12. A regiment on arrival in India may, if time does not admit of money being obtained from the audit officer of the district, to which it is posted, obtain funds for its immediate requirements from a civil treasury on the authority of a brigade or station order.

#### ACCOUNT HOW ADJUSTED.

13. When pay is required to be disbursed to drafts after disembarkation, the Officer Commanding will draw separate advances (which will be separately accounted for in I. A. F. A-140) for the men of each corps. He will complete these accounts up to and for the date on which the men join their respective units and make them over to the Officer Commanding the Company for transmission to the unit accountant.

Command pay, adjutant allowance, and any difference of pay due to non-commissioned officers for the voyage out will not be included in the above account. For such charges a bill in duplicate, signed by the Officer Commanding the troops on board will be submitted to the audit officer of the district in which the port of disembarkation is located, supported by the following documents in duplicate, viz., (a) nominal roll of men appointed acting non-commissioned officers, (b) a present state of the troops on board before the acting appointments were made (c) a copy of the orders making the appointments and (d) a list (in original) of the stations and addresses to which the money should be sent after the bill has been passed.

#### GENERAL.

14. All charges on account of allowances in respect of broken periods will be computed in accordance with para. 410 of Financial Instructions, War Office (1924).

# Appendix.

2. A. F. B.-127

3. A. F. O.-1809-G.

6

To be handed to the Draft Conducting Officer or individual travelling for disposal as shown on the form.

3

The three copies together with covering lists in duplicate (Specimen attached) are to be sent in a sealed envelope, clearly specifying the contents, to the O. C. Rest Camp, in charge of the Draft Conducting Officer. In the case of details or small parties the forms will be sent by registered post and will be despatched so as to ensure arrival at Rest Camp concerned before the arrival of the men. The forms should be arranged in the same order as the names on A. F. B.-127.

4. I. A. T. T.-1734.

1

Only required in certain cases, *vide* I. A. O.-975 of 1924.

(2) Troops ordered to embark direct (except furlough details).

1. A. F. B.-127 Preliminary.

2

2. A. F. B.-127

5

One copy to Unit Accountant  
One copy to Embarkation Commandant concerned.

To be handed to the Officer, Warrant or Non-Commissioned Officer in charge or individual travelling for delivery to Embarkation Commandant.

To be prepared immediately prior to despatch of draft in the manner shown above.

Part I to be prepared by O. C. and Unit Accountant in accordance with the instructions given on the form. The Unit Accountant will prepare the covering lists in duplicate, filling in columns 1 to 4 only and will check these with A. F. B.-127 to see that no names have been omitted. The names should be in the same order as those on A. F. B.-127.

NOTE 1.—If a telegram is received from the O. C. Rest Camp stating that a man has arrived without A. F. O.-1809-G, the O. C. Unit will at once notify the O. C. Rest Camp by telegram the amount payable to the man for the period prior to Embarkation (Stating date of Embarkation) and will simultaneously despatch three copies of A. F. O.-1809-G., to the O. C. Rest Camp.

NOTE 2.—Amounts shown on A. F. O.-1809-G., for payment to a soldier at the Rest Camp will be small and in no case exceed Rs. 50.

NOTE 3.—Soldiers for premature transfer to the Army Reserve will be shown under Heading "H", and it will be clearly stated in column 8 of A. F. B.-127 whether such soldiers are being prematurely transferred to the Army Reserve under King's Regulations para. 362 (2) (c), (d) or (e), or in accordance with any special orders which may be issued by the War Office.

*Vide* (i) 1, above.

*Vide* (i) 2, above.



INSTRUCTIONS FOR OFFICERS COMMANDING UNITS.

TABLE "A."

Forms to be prepared by Officers Commanding Units as regards :—

1	2	3	4	5
	Documents required.	No. of copies.	How disposed of.	Remarks.
(i) Drafts & Details proceeding via Rest Camps.	I. A. F. B.-127 Preliminary	4	One copy to Unit Accountant D. A. C. M. A. Deolali. Do. C. M. A., Karachi. Do. O. C., O. R. C., Deolali. O. C., O. R. C., Karachi. Do. Enn. Comdt. concerned.	This form will be prepared as an Annexure to Part I Orders and despatched as soon as the allotment of passages is received. Separate forms will be prepared for soldiers of each unit under the following headings ( <i>vide</i> para. 1101 K. R.'s) and must be completed in all respects :— "A" "B" "C" "D" "E" "F" "G" "H" (See note 3 below). and separate forms are required from each unit for families whether accompanied by their husbands or not. All single men of each unit, except invalids, may be shown on the same A. F. B.-127 under their respective headings.

# Appendix.

(iv) Regimental Furlough Details proceeding direct to the port of Embarkation from Unit.	5. I. A. F. L.-1174. (Furlough Certificate).	1 To be given to the Furlough Detail.	NOTE.—All furlough details will be informed that pay while on leave in the United Kingdom is issuable by the India Office in arrears, the date of payment being the first day of each month in respect of the previous month.  <i>Vide (i) 1 above.</i>	
	1. A. F. B.-127 Preliminary.	2 One copy to Unit Accountant One copy to Embarkation Commandant concerned.		<i>Vide (i) 2 above.</i>
	2. A. F. B.-127	5 To be handed to the Officer, Warrant or Non-Commissioned Officer in charge or individual travelling for delivery to Embarkation Comdt. To be despatched simultaneously with the departure of the soldier from his unit to the destination to the India Office. To be given to the Furlough Detail.		<i>Vide (iii) 3 above.</i>
(v) Invalids, Class "A."	3. I. A. F. A.-441 (Last Pay Certificate).	1 One copy to Unit Accountant One copy to Embarkation Comdt. Five copies to the O. C. Hospital concerned To be sent to the O. C. the hospital from which the man is invalided with a Government cheque or R. T. R. for the amount payable to date preceding embarkation. As for troops ordered to embark direct, <i>vide (ii) 4 and 5 above.</i>		<i>Vide (iii) 5 above.</i> NOTE.—See note to (iii) above. <i>Vide (i) 1 above.</i> To be prepared and despatched immediately the date fixed for embarkation is known. All A. F. O.-1809-G. for invalids must be clearly headed Class "A" or Class "B," with the exception of connected cheques or R. T. R's, envelope with A. F. O.-1809 G.
	4. I. A. F. L.-1173. 5. I. A. F. L.-1174. 1. A. F. B.-127 Preliminary. 2. A. F. B.-127	1 1 2 6 2		
(vi) Invalids Class "B", proceeding for direct embarkation.	4. I. A. F. A.-443 5. I. A. F. A.-602 1. A. F. B.-127 Preliminary.	1 } 2 } 2 }		
(vii) Invalids Class "B" proceeding via Rest Camps.	2. A. F. B.-127 3. A. F. O.-1809-G. 4. I. A. F. A.-443 5. I. A. F. A.-602 1. A. F. B.-127 Preliminary.	6 } 2 } 1 } 2 } 4 }		

1	2	3	4	5
	Documents required.	No. of copies.	How disposed of.	Remarks.
(ii) Regimental Furlough Details proceeding via Rest Camps.	3. A. F. O.-1809-G.	1	To be handed to Officer i/c., Draft or, if such an officer has not been appointed, to be sent by registered post to the Embarkation Commandant to reach him before the men arrive.	<i>Vide</i> (i) 3, above, but no covering lists are required in these cases.
	4. I. A. F. A.-443 or I. A. F. A.-444 (Last Pay Certificate).	1	Forwarded to District C. M. A., for counter-signature and transmission to Home Paymaster on the same date on which A. F. O.-1809-G. is sent to the Embarkation Comdt.	The debit or credit balance (if any) will agree with the balance shown on A. F. O.-1809-G.
	5. I. A. F. A.-602 (Remittance from India).	2	Forwarded to District C. M. A., with the Last Pay Certificate.	This form is only required when the Last Pay Certificate exhibits a credit balance.
	6. I. A. F. T.-1734	1	<i>Vide</i> (i) 4 above.	
	1. A. F. B.-127 Preliminary.	4	As laid down for drafts in (i) 1.	
	2. A. F. B.-127	6	As laid down for drafts in (i) 1.	
	3. I. A. F. A.-441 (Last Pay Certificate).	2	To be despatched by post to <u>C. M. A., Karachi</u> <u>D.A.C.M.A., Deolali</u> simultaneously with the departure of the soldier from his unit.	To be prepared by Unit Accountant and signed by the O. C. Unit. Any advance of pay that has been made under Pay and Allowance Regulations Part II, para. 5 (iii) must be shown on the L. P. C. The soldier's attention will be drawn to the fact that he is entitled to this advance.
	4. I. A. F. L.-1173. (Furlough arrival report).	1	To be given to the Furlough Detail.	

(ii) Regimental Furlough Details proceeding via Rest Camps.

3. Should the O. C., hospital consider that an invalid should not receive a cash payment before proceeding for embarkation, he will notify the O. C. Unit accordingly in order that any credit balance may be remitted to the Home Paymaster. In the case of class "B" invalids proceeding through Rest Camps such balances will be reduced at the Rest Camp by the amount of messing and other local charges incurred there, the remittance being made by the C. M. A., Karachi/D. A. C. M. A., Deolali.

*N.B.*—When regulating the pay and allowances of class "B" invalids, unit accountants must clearly understand that they are to be treated as ordinary home going details, *e.g.*, they will not be affected by para. 6 of the Appendix to Army Instruction (India) 45 of 1923.

4. Payments made in hospital to class "A" invalids or to class "B" invalids for direct embarkation before leaving India will be entered in Part II of A. Fs. O.-1809-G. by the officer who makes the payment and the duplicate copy of the form duly completed and receipted will be returned to the O. C. Unit. *The procedure for issuing last pay certificates and remittances will then be as indicated in Annexure "D" of this Appendix.*

5. A. Fs. O.-1809-G. for class "A" invalids and for class "B" for direct embarkation will be handed to the Medical Officer conducting them to the port of embarkation, and his receipt obtained.

6. If an invalid, after having been despatched to the port of embarkation is detained at another hospital *en route*, the O. C. the latter hospital will take action as indicated in para. 3 (b) of this Appendix.

7. Instructions for the payment of troops on board ship and for the final disposal of A. Fs. O.-1809-G., are being issued separately. Should no cash payment be made to an invalid during the voyage, a note to that effect will be made in Part III of A. F. O.-1809-G.

8. When passages are allotted to insanes a copy of the intimation sent to the Hospital for Mental Diseases concerned will also be sent by the Q. M. G. in India by telegram if necessary, to the O. C. the Soldiers Unit, in order that A. Fs. O.-1809-G. in duplicate may be prepared and despatched to reach the Hospital for Mental Diseases before the patients leave for the port of embarkation, but non-effective accounts will be issued in addition to last pay certificates. Such men will be treated as direct embarkations, *vide* Annexure "D".

In the case of insanes passing through the B. S. H., Deolali, the procedure will be as indicated in para. 2 of this Annexure. Any cash considered necessary by the O. C., Hospital, to meet expenses on the journey to the port of embarkation, will be dealt with as laid down in paragraph 1272, King's Regulations.

#### ANNEXURE "D."

##### *Instructions in respect of troops ordered to embark direct without passing through an Overseas Rest Camp.*

(1) The Officer Commanding will pay the soldier any amount due to him up to and for the date preceding embarkation, but any credit in excess of Rs. 50 may be remitted by means of I. A. F. A.-602, if the soldier so desires.

(2) The soldier's accounts will then be made up to and for the date preceding embarkation and Part I of A. F. O.-1809-G. will be completed to show the man's debit or credit balance on the date of embarkation after taking into account all payments made to him and all sums earned up to that date.

(3) One copy of A. F. O.-1809-G. will then be handed over to the Officer Commanding the draft or, if such an officer has not been appointed, will be forwarded under registered cover to the Embarkation Commandant.

(4) I. A. Fs. A.-443 or 444 will be prepared after taking into account all sums remitted home by means of I. A. F. A.-602 as well as all sums paid to the soldier and also all sums earned by him up to and including the date preceding embarkation. It will be forwarded to the Controller of Military Accounts concerned for counter-signature and transmission to the Regimental or Colonial Paymaster on the same date on which the A. F. O.-1809-G. is sent to the Embarkation Commandant. It will be seen that the balance credit or debit agrees with that shown in the last pay certificate.

(5) For action in respect of invalids embarking direct see Annexure "C."

## ANNEXURE "B."

*Instructions for Officers Commanding drafts or details.*

1. The following instructions apply to officers who may be in charge of drafts or details for the whole or part of a journey from a station in India to Overseas Rest Camps, a port of embarkation, or station outside India, and all such officers will be held responsible that these instructions are fully complied with.
2. An Officer Commanding a draft or details leaving a station in India for the Overseas Rest Camp, Deolali or Karachi, or a port of embarkation or who takes over a draft or detail at the Overseas Rest Camp, Deolali, or Karachi, must ensure that—
  - (a) he receives an A. F. O.-1809-G. in triplicate in the case of soldiers proceeding to the Overseas Rest Camp at Deolali or Karachi for every soldier except (i) soldiers of the I. U. L. and I. C. C. (ii) soldiers proceeding on furlough (iii) soldiers proceeding overseas after having received their discharge in India;
  - (b) Parts I 'A' or 'B' 'C' of each A. F. O.-1809-G. and Part II thereof also in the case of soldiers leaving the Overseas Rest Camp for the port of embarkation are completed;
  - (c) he furnishes a receipt for the number of A. Fs. O.-1809-G. received;
  - (d) he receives a similar receipt in the event of the draft being handed over to another officer at the Rest Camp or on board ship.
3. On arrival at the port of embarkation, the Officer Commanding draft or details will certify in writing to the Embarkation Commandant, that he holds an A. F. O.-1809-G., for every man [paragraph 2 (a) above].
4. Instructions for the completion of Part II of A. F. O.-1809-G. will be issued at Rest Camps.
5. When the final payment has been made and A. F. O.-1809-G. has been completed in all respects, one copy will be passed to the Draft Conducting Officer concerned. He will give a receipt to the Officer Commanding, Camps, and account for forms to the Embarkation Commandant and Officer Commanding, Troopship, concerned.
6. In the event of a soldier, while at the Overseas Rest Camp, Deolali or Karachi, incurring a casualty that affects his pay, i.e., absence, detention, fines, etc., the casualty will be noted in the column provided in A. F. O.-1809-G. Part II and payments will be reduced by the amount of such entry.
7. Attention is directed to paragraph 3 (b) of this Appendix regarding soldiers who do not arrive at the Overseas Rest Camp. In such cases the O. C. Draft is responsible that the soldier's A. F. O.-1809-G. is returned to his unit.

## ANNEXURE "C."

*Instructions regarding invalids and insanes.*

1. Invalids will be classified before despatch from their stations, as—
 

"A"—requiring hospital accommodation  
or  
"B"—not requiring hospital accommodation.

See also India Army Order 538 of 1926.
2. Immediately intimation is received by Officers Commanding, hospitals that passages have been allotted for invalids, a notification will be sent to the Officers Commanding Units concerned stating—
  - (i) whether they are A or B class invalids,
  - (ii) the date fixed for embarkation,
  - (iii) the name of the transport, and
  - (iv) in the case of all A class invalids and B class invalids for direct embarkation, the date by which the man's pay documents, etc., Army Forms O.-1809-G. in duplicate accompanied by a cheque or R. T. R. should reach the hospital from which the soldier is invalided (e.g., a man invalided at Meerut and sent to Deolali for despatch to the U. K. would be finally paid at Meerut).

N.B.—No other documents will be sent in the envelope which contains A. Fs. O.-1809-G. and cheques.

No cheques are required for class "B" invalids proceeding to Overseas Rest Camps.

9. Withdrawals by soldier depositors from the Post Office Savings Bank can be made at any time in accordance with the Post Office Savings Bank regulations for depositors residing abroad. If the money is to be withdrawn at Home, the soldier will execute an order in favour of the person to whom he wishes the money to be paid. If he requires the money for his own use abroad, he will execute an order in favour of the Controller of the Savings Bank Department, General Post Office, London, and the money will be remitted to him by money order or banker's draft, less the cost of the remittance (*see* Form S. B. 398-A previously referred to).

10. Soldiers are reminded that absolute secrecy is observed in connection with all deposits made through the Post Office Savings Bank.

## APPENDIX XII.

*(Referred to in para. 189.)*

**Rules regarding the Remittance of Money through the public accounts of British soldiers serving in India for deposit in the Post Office savings Bank of the United Kingdom (I. A. O. 34 of 1908 and 984 of 1925).**

1. Officers Commanding Units are to render every assistance to soldiers desirous of opening accounts in the Post Office Savings Bank, and will be furnished from time to time with full instructions on the subject.

2. Soldiers who wish to make their deposits privately, may obtain any necessary forms, etc., from the Officers Commanding the units with which they are serving, but if they prefer to remit deposits to the Post Office Savings Bank through the public accounts they will be permitted to do so.

3. Officers Commanding Units will be furnished with the necessary forms, instructions, etc., to enable soldiers under their command to open accounts in the Post Office Savings Bank, and also to increase their deposits or to withdraw them either for the use of their families or friends at Home or for their own use at the stations abroad where they are serving.

4. A soldier desiring to make a deposit through the public accounts will hand the amount to the officer from whom he receives his pay. The officer will give a receipt for the money and will credit the amount in Form 3 of the Pay and Mess Book (I. A. F. A-1) under the head 'Post Office Savings Bank Deposits.' The credit will be supported by a voucher stating the rank and name of the soldier, and if he has a Post Office Savings Bank deposit book, the number of such book and the name of the office printed on the cover thereof. If no book has been issued, the words 'new depositor' should be inserted after the rank and name of the soldier and in such cases he must sign a declaration (Form S. B. No. 8) his signature being attested by a Commissioned Officer. Such declaration will be attached to the voucher supporting the credit, for transmission by the Controller of Military Accounts concerned, to the India Office. As soon as the deposit has been credited at the Savings Bank Department in London, an acknowledgment of the deposit will be forwarded to the depositor together with a deposit book in the case of every new depositor.

5. A statement in I. A. F. A-606 of the amounts received from the men for deposit, will be furnished, monthly, in duplicate supported by the necessary vouchers (*see above*) to the C. M. A. for transmission to the India Office with the special remittance roll (I. A. F. A-607) to be rendered monthly in duplicate by Cs. M. A.

The sterling equivalent of money recovered should work up to shillings only. The rate of exchange to be adopted is the market rate prevailing on the date of signature of I. A. F. A-606 by the O. C.

6. The course to be followed if the soldier desires to transmit the deposit to the Savings Bank Department in London privately and through the public accounts is described in Form S. B. No. 398-A.

7. The soldier's deposit book (in the case of a deposit made through the public accounts in an account already opened) will be forwarded by the soldier depositor himself in a closed envelope for transmission to the Controller of the Savings Bank Department in London by whom it will be returned to the depositor, after the necessary entry has been made. Every book should be received in the Savings Bank Department in London for examination once a year, and in the event of the book not having been sent in connection with a deposit or withdrawal it should be forwarded on the anniversary of the day on which the account was opened.

8. British soldiers serving in India may remit monies through the public accounts for deposit in the Post Office Savings Bank, London, up to a maximum of £500 in any one calendar year without limit to the total amount standing to a depositor's credit. The total amount remitted through the public accounts during a financial year will not, however, exceed the net pay earned by the soldier during that year.

- (e) Controllers will issue reminders to the officers commanding if the rolls rendered to them by the Regimental Paymasters are not received in the Controllers' Offices duly checked by the 20th of the 2nd month following the quarter to which the roll pertains.
3. The procedure for payment of allotments for British soldiers of the India Unattached List including Signal Companies and 'H' Company R. E. will be as follows :—
- (a) When an allotment is required to be arranged for a British soldier of the India Unattached List (including Signal units) and 'H' Company R. E., the Officer Commanding the soldier's unit or formation will forward an A. F. O. 1796 to the India Office through the C. M. A. concerned.
  - (b) Casualties affecting payments of compulsory stoppages should be communicated to the India Office in the manner indicated above. Casualties should be notified immediately in Part II Orders and in cases of death, the Officer Commanding should cable direct to the India Office and will confirm by Part II orders.
  - (c) Intimation regarding changes in the rate of allotment and discontinuance thereof will be intimated by the India Office by means of A. G. F. X-51 direct to the officer commanding or to the Controller concerned when the whereabouts of the soldiers are known and to the M. A. G., when the whereabouts are not known.
  - (d) A. G. Form X-51 received direct by the M. A. G. will be distributed by him to the Controller concerned for completion and direct transmission to the Home Authorities.
  - (e) Payments made in England will be communicated by the Accountant General, India Office, in quarterly allotment rolls rendered to the M. A. G. The M. A. G. will circulate these rolls to the Controllers for completion and on receipt back, return them to the India Office.
  - (f) Cases in which recovery of allotments cannot be effected or in which the India Office is paying erroneously should immediately on discovery be brought to the notice of the India Office by cable or letter according to the urgency of the case. Notes to this effect should also be made in the allotment rolls.

When a soldier in respect of whom an allotment is being paid in England is transferred to the Home Payment or to the payment of another District in India the date up to which recovery of allotment has been effected and the rate at which recovery made, should be noted on the Last Pay Certificate.

4. Army Paymasters act in the capacity of Agents for the Indian Government and should not be asked to undertake the adjustment of any Indian Allotment account nor to correspond with the local authorities in India.

5. A. F. O. 1795-A showing payments made will be schedules by Army Paymasters on A. F. N. 1520 and sent in duplicate to the Under Secretary of State, India Office, on the 1st of each month. The schedule will be accompanied by A. F. O. 1806 as proof of payment and a claim for the poundage on money orders issued. The amounts of the money orders and the poundage will be recovered direct by the issuing officer from the India Office. The sums repaid by the India Office will be adjusted as a charge against Indian revenues.

6. Recoveries made from British soldiers on account of voluntary and compulsory allotment are compiled by deduction from Head I "Special Expenditure on account of Families."

7. When units or individuals proceed to India from a station abroad recovery of the allotments of pay will be effected by the Paymaster abroad for the whole of the month in which the troops embark. When units or individuals proceed from India to a station abroad recovery will be similarly effected by the authorities in India, i.e., for the whole of the month in which the troops, etc., embark. (As regards detachments or drafts proceeding from Home to India attention is invited to para. 1 of the Army Council's instructions to Art. 854 of the Royal Warrant for Pay, etc.). In the case of soldiers transferred to stations in the Home Establishment, recovery of allotment will be made up to and for the date pay is credited.

8. Voluntary family remittances to soldiers' relatives will be made in the shape of allotments paid at daily rates and included in the allotment rolls (A. F. O. 1796-A). Remittances to other than relatives will not be sent through public accounts.

9. As regards voluntary allotments when a soldier fails to fulfil his side of the contract, by overdrawing his account, his commanding officer should consider whether periodical remittances would not be preferable to a regular allotment.

10. As regards compulsory allotments, the issue of marriage allowance is contingent on the allotment made by the soldier of a definite portion of his pay and every effort should be made by commanding officers to regulate cash issues in such a manner as to keep the man's pay account free of debt.



## APPENDIX XIII.

*(Referred to in para. 192.)***Rules regulating the stoppages from British soldiers in India for maintenance of families.**

1. Compulsory stoppages\* from the pay of British soldiers serving with units of the British service in India and voluntary payments† for the wives and children (legitimate or illegitimate) of such soldiers are treated as allotments‡ of pay and paid in advance by money order on the 1st of each month by Army Paymasters at Home on the authority of Rols (A. F. O. 1796-A.).

2. The procedure for the payment of allotments of British soldiers serving regimentally will be as follows :—

- (a) When an allotment is required to be arranged for a British soldier serving regimentally the officer commanding the soldier's unit will forward an A. F. O. 1796-A to the Home Paymaster through the Controller of Military Accounts concerned.
- (b) Casualties affecting payments of allotments should also be communicated to the Home Authorities in the manner indicated above. Casualties of soldiers should be notified immediately in Part II orders and in cases of death the officer commanding should cable direct to the Home Record Office, confirmation being sent in Part II orders.

When a soldier is discharged or deserts, the full amount of the allotment for the whole month which will probably be made to his family before the notification of discharge or desertion can be received by the Army Paymaster in the United Kingdom, will be recovered by the O. C. from the man or through his non-effective account, as the case may be. In the case of death, the recovery of the allotment will be made by the O. C. up to and for the date of casualty in the non-effective account.

- (c) Intimation regarding the changes in the rate of allotment and discontinuance thereof will be intimated by the Regimental Paymasters direct to the Officer Commanding in A. F. O. 1795. This form will be passed to the unit accountant to enable him to make such adjustments as are necessary in the pay bill and will be attached to the copy of the pay bill sent to the C. M. A.'s office.

- (d) Payments made in England will be communicated by the Regimental Paymasters in quarterly allotment rolls rendered (in duplicate) direct to the officers commanding in India by the 5th of the month following the quarter to which the rolls pertain. Immediately on receipt of these rolls they should be handed over by the officers commanding to their unit accountants for check with the recoveries made in the pay bills. The unit accountants after checking these rolls will return one copy thereof to the Regimental Paymaster with necessary remarks thereon through the Controller of Military Accounts concerned. This copy will bear a certificate signed by the O. C. and the unit accountant to the effect that the allotments for the period have been recovered in the Pay List against the N. C. Cs. and men concerned.

All cases in which allotments are being erroneously paid should immediately, on discovery, be brought to the notice of the Regimental Paymaster by cable or letter according to the urgency of the case. Notes to this effect should also be made in the allotment rolls.

\*NOTE.—(a) Stoppages enforced under para. 317 P. & A. Regulations, Part II for the maintenance of families on the married establishment and in receipt of marriage allowance.

(b) Stoppages enforced under sections 138(8) and 145(2) of the Army Act for the maintenance of families not on the married establishment.

(c) Stoppages under Magistrate's orders and by those officers deputed powers by the Army Council in Army Order dated 31st May 1924 published as an annexure to I. A. O. 559 of 1924, for the support of families or of illegitimate children (but including payments for the maintenance of illegitimate children when no such order has been obtained). See Part IV, para. 9 (d) and (e), Appendix V, R. W. 1922.

†See Part III, para. 1, Appendix V, R. W. 1922 and para. 8 of this Appendix.

on the authority of a Station Order. The necessary intimation of the amount thus drawn, together with the documents necessary for the issue of an l. p. c. must, in the latter case, be furnished to the C. M. A. without delay.

6. When an officer, who has obtained an advance under the preceding paragraph, has left the station before the receipt by the O. C. (Adjutant in the case of cavalry or infantry units) of the cheque in payment of the pay bill from the C. M. A. in which the officer concerned may have been credited with pay and allowances for a portion of the period in respect of which the advance has been drawn, the amount over-credited to the officer will be refunded into the treasury by the O. C. or Adjutant, and the treasury receipt forwarded, with an explanatory memorandum to the C. M. A.

## APPENDIX XIV.

(Referred to in para. 194.)

### Special Rules applicable to the British Troops serving at Aden.

EXCEPT AS STATED BELOW THE ORDINARY PROCEDURE WILL BE OBSERVED IN THE CASE OF BRITISH TROOPS SERVING AT ADEN.

#### (A) *British Soldiers' Pay List, and Captain's Pay and Mess Book.*

1. The last pay day for each month should, whenever convenient be so fixed as to allow of the pay list arriving at the C. M. A.'s office not later than the second mail of the following month.

#### (B) *Funds for the payment of British Soldiers.*

2. Funds for the weekly payment of British units will be obtained from the Aden Treasury by the O. C. for which purpose a cash assignment will be placed at his disposal and against which he will operate by means of cheques. The amount drawn each month for British Soldiers will be accounted for in the pay and mess book for that month while that drawn for payment of officers monthly salary and that of the Indian Establishment will be treated as advances subject to readjustment on audit by the C. M. A., the amount drawn in each case being the net amount shown in the pay bill prepared by the accountant attached to the Unit. Each cheque will be accompanied by a certificate worded as follows :—

“Certified that the amount of cash now requisitioned for is required solely for the payment of the British soldiers of the corps and will be accounted for in the Pay and Mess Book of the monthly salary of British Officers and Indian Establishment of the Unit and tallies with Unit for this month.

that shown in the pay bill for (month) prepared by the accountant.”

The Treasury Officer will forward the certificate and the statement to the C. M. A. by the first mail of the following month accompanied by a list showing by Corps and Units, the amounts drawn during the preceding month.

3. A ‘List of cheques drawn’ (I. A. F. A-192) during the preceding month will be furnished to the C. M. A. by each Captain (Adjutant in the case of Infantry units) immediately after the close of each month.

#### (C) *Units and Details proceeding to England or the Colonies.*

4. I. A. F. A-27 will not be rendered by the O. C. to the C. M. A. until the soldier concerned has proceeded to England or the colonies, etc., or until it is definitely known that he will so proceed. The form will then be submitted giving (a) full details of the payments made, and (b) the address of the accounts officer in England, or the colonies, to whom the l. p. c. should be despatched, on receipt of which the required l. p. c. will be issued by the C. M. A. The O. C. will issue a temporary l. p. c. pending issue of the usual l. p. c. by the C. M. A.

No intimation of report of issue of A. F. O. 1809-G, etc., need be sent to the D. A. C. M. A. Deolali or the C. M. A. Karachi for men proceeding Home direct from Aden unless they proceed via India.

#### (D) *Officers proceeding individually to England or the Colonies.*

5. The ordinary procedure as regards the issue of l. p. c., the submission of the necessary documents in connection therewith, and issue of pay and allowances, and any authorised advance required, will be followed whenever possible. When time will not admit of the amount of pay and allowances due, and any authorised advance required being obtained from the C. M. A. before the officer concerned leaves Aden, the amount due may be drawn from the Aden Treasury

Support the claim by a certificate signed by the O. C. the station concerned, showing the established strength of the troops at that station as it stood during the month or other period to which the claim relates. See Appx. V. P. & A. Regulations, Part I.

- (1) In claims for forage compensation cite the number and date of the district order notifying the rate of compensation admissible.
- (2) Submit claims for compensation for damage done to private property in I. A. F. A.-115, and support them by the sanction of the C. F. A. in I. A. F. A.-498. In the case of damage to crops on ordinary marches further support the bill by a statement giving (a) the names of the individuals concerned (b) area of their land damaged, (c) nature of crops and (d) amount of compensation paid to each. See para. 213, A. R. I., Vol. X.
- (3) When articles are destroyed under medical authority to prevent the spread of disease, furnish a certificate to this effect.
- (4) When compensation is claimed for rejected meat, cite the ration return showing that no issue in kind was made. See para. 64, A. R. I., Vol. V.

- (1) When periodical charges are made, cite the voucher number of the bill and the month's account in which the last charge of a similar nature was made.

- (2) When claims for contingent expenses connected with army signalling (Indian Troops) are charged, the amount must be restricted to one rupee per man under instruction.

- (3) Submit contingent expenditure connected with I.A.S.C. store depots, bakeries or butcheries in I.A.F.A.-173 and support labour charges for retensing coir and cotton by a certificate of the medical officer, stating the number of mattresses and pillow cases opened.

- (4) When articles are returned to be repaired departmentally, and are brought on the returns of the receiving depot, in the bill in which the cost of repairs is claimed, cite the number and date of the receipt voucher, bringing the articles on charge. When such articles are not brought to account support the claim with the receipt voucher on which they were received.

- (5) In all bills for repairs state the number and description of articles repaired. The bill will be signed or countersigned by the C. F. A. within whose powers of sanction the amount of the bill falls.

- (6) Submit contingent expenditure incurred by the Army Remount Dept. in I. A. F. A. 79.

I. A. F. A.-35

(a) Chaplains, Roman Catholic,  
Pay and Allowances.

I. A. F. A. 87, 97 or 115

5. Compensation, claims for—

I. A. F. A.-115

6. Contingent and incidental  
charges.

## List of Vouchers.

Number of Voucher.	Particulars of Certificate required.	Particulars of Notes.
1. Animals, condemnation of.	Section of competent authority.	(1) When condemned animals are sold, the number and date of the accounts sold (L.A. 130) in the monthly roll form which they are sent to the slaughterhouse and if bullocks are for any other purpose, the number account in which they are bought on charge.
2. Animals, purchase of.	Suppliers' Bill.	(2) When horses, mules, bullocks or ponies are or are destroyed, into the receipt of their bills in the roll.
		(3) When condemned animals are made over to the Army Remount Depot, the roll in which the animals have been accounted for.
		(4) One the roll in which the animals are purchased, support the bill by a letter of advice from the L. A. & C. officer concerned, stating the price at which the bullocks bullock was originally taken over from him, and the receipt of the bill for the animal.
		(5) Imported remounts are to be purchased by the Army Remount Depot at the average price authorised by Government from time to time for the various classes of such animals. The supplier's bill must show the price paid for each animal. When advances are made to suppliers on account of freight, landing fees &c., they will be shown in a separate statement—and the amount thereof adjusted by deduction from the supplier's bill for the cost of the remounts purchased.
3. Rollers, cost of examination.	L. A. F. A-115.	Support the charge by an inspection certificate (see Act II of 1870 Bengal Council) or a receipt from the police department.
4. Chaplains, church of Scotland, Presbyterian and Wesleyan, capitulation allowance.	L. A. F. A-85.	Support the claim by (a) evidence of due nomination to officiate with troops Church of Scotland Presbyterian Wesleyan (b) Certificate of performance of duty, and (c) return of officers and soldiers at the station counter-signed by a staff officer (see Para. 230, P & A. Regs., Part II).

authority to attend such courses will be allowed free passage, both ways on every such occasion. Daily allowance is also admissible on the conditions in Note 2 to para. 30-C(e), A. R. I., Vol. X, as inserted by A. I. (1) 573 of 1924. See also A. I. I. 1242 of 1924.

- (1) When batta is charged, note the period actually occupied in marching and in the case of practice or other standing camps, the distance of the camp from the station.
- (2) Support the charge for undischursed pay, and the sale proceeds of the effects of deceased men, with payees' receipts, and note thereon the number and date of the treasury receipts in which the amount was credited, or the month's bill in which the amount was left undrawn.
- (3) Cite the account in which credit for undischursed pay and the sale-proceeds of the effects of deserters will be or has been afforded.
- (4) When fines, inflicted on establishments which have been deducted from salary bills, are refunded cite the particular bill in which the deduction was made, in the month's bill in which the refund is made.
- (5) Support charges for overtime pay by I. A. F. A. 44.
- (6) Support charges for the pay of bearers temporarily entertained for employment in rest camps and non-dieted hospitals, by a certificate, signed by the officer commanding I. H. C. that men belonging to that corps were not available.
- (7) Charges on account of establishments employed for regimental, medical or I. A. S. Corps purposes, must be separately shown in bills according to the vouchers furnished in each case.
- (8) Support first charges for temporary establishments by the sanction of C. F. A. and cite the same in all subsequent bills. In vouchers rendered to the audit officer, keep temporary establishments distinct from permanent establishments and note the dates of their entertainment.
- (9) Support charges for extra hospital storekeeper's establishment entertained owing to an increased number of beds, by a certificate from the officer in medical charge, showing the number of extra beds maintained during the period the establishment was employed.
- (10) In the first bill for hot-weather establishments cite the number and date of the order fixing the allotment (see Regulations for the Army in India).
- (11) Support charges for cooks engaged for British troops on boardship, by a certificate signed by the embarkation staff officer stating the strength of troops embarked.
- (12) Submit charges on account of Indian establishments of a remount depot in I. A. F. A.-115.

Salary bill, etc. see I. A. F. Z-2001

8. Establishments, pay of—

Nature of charge.	Voucher or Certificate required.	Instructional Notes.
<p>7. Deputation and detention allowances.</p>	<p>I. A. F. T.-1716</p>	<p>(7) Submit the following charges to the audit officer for preaudit :—            (a) Allowances to A. F. I. for targets. (See para. 180 (vii) P. &amp; A. Regs., Part II).  <i>N.B.</i>—Support these charges by a certificate that the allowance is drawn for the first time, and state the number of sections maintained by the corps for the rifle range.            (b) Mats for magazine doors in fort armaments.            (c) Refund of cost of saddlery or accoutrements to A. F. I.            (d) Purchase of brooms and baskets for use in forts.            (e) Purchase of petty stores, and of repairs to tools and implements, by centres of garrison instruction.            (f) Contingent expenses connected with the school of instruction, sappers and miners.</p> <p>(1) See A. I. I. 573 and 1004 of 1924 and Paras. 32 and 36, A. R. I., Vol. X.            (2) If claimed by an officer reduced to British pay on transfer out of India, furnish a certificate giving the dates (a) of receipt of order to leave India, (b) of being struck off duty, (c) of leaving station, (d) of detention <i>en route</i> (e) of arrival at port of embarkation and (f) of embarkation.            (3) When daily allowances (see Pay and Allowance Regulations) are claimed by a school mistress, submit the charge on I. A. F. A. 116. If for hotel expenses at a report, furnish a certificate of the local staff officer stating the period of detention. In other cases the O. C. must certify the duration of the journey and that she was travelling without troops.            (4) In the case of an officer proceeding to an outstation to appear for an examination or to attend an instructional course, the claim should be supported by a certificate showing the period of detention at the School by the Commandant of the School. The claim may be preferred after the 6th week of the course. The bill will further be endorsed with the following certificate over the signature of the applicant or his O. C. "I certify that travelling and detention allowances have not been drawn for a previous attendance at a similar examination or course as the one for which they are now claimed."  <i>NOTE.</i>—This does not apply to a senior officer's refresher course or a course other than a qualifying one. Officers detailed or permitted by competent</p>





Nature of charge.	Voucher or Certificate required.	Instructional Notes.
9. Fee to a barrister or pleader for defending a soldier in a Civil Court.	I. A. F. A.-115 . . . .	Support the charges by (a) a copy of the order of the G. O. C. appointing the barrister or pleader and stating the daily fee to be paid, and (b) a certificate from the Magistrate concerned stating the number of days the barrister or pleader attended to defend the case and (c) the payee's receipt.
10. Fees, dak bungalow, charges for—	I. A. F. A.-115 . . . .	Forward bills direct to the audit officer for pre-audit and state nature of the duty on which the individuals on whose behalf the claim is submitted, travelled. See para. 215, A. R. I., Vol. X.
11. Gratuities to Indian Troops and followers on discharge.	I. A. F. A.-370 . . . .	Gratuities to transport attendants should be claimed on I. A. F. A.-115, supported by the sanction of the prescribed authority and submitted to the C. M. A. for preaudit.
12. Language rewards . . . .	I. A. F. A.-115 . . . .	Cite the number and date of the district or brigade order notifying the successful candidates and furnish a stamped receipt. See paras. 138 <i>et seq</i> P. & A. Regs. Part II and A. I. I. 273 of 1922, 1047 of 1924 and 175 and 325 of 1925. In the case of a statutory native of India furnish a certificate that he was not born or educated in the district where that vernacular is spoken, <i>vide</i> para. 157, P. & A. Regs., Part II.
13. Marriage allowance to Warrant and N. C. Os and men on the Unattached List.	I. A. F. A.-35 . . . .	Furnish Part II order notifying date of marriage and birth of children in support of first charge. Marriage allowance when paid direct to a soldier's wife should be claimed in a contingent bill I. A. F. A. 115 supported by payee's receipt. See para. 313, P. & A. Regs., Part II.
14. Matron, pay of . . . .	I. A. F. A.-25 . . . .	Cite the order appointing her. When an assistant matron is appointed, furnish a certificate that the number of dieted patients exceeded ten.
15. Medical or submedical additional charge allowance.	I. A. F. A.-25 or 35 . . . .	Furnish a certificate that the individual on whose behalf the claim is preferred held medical or submedical charge of the particular unit detachment or formation in addition to his own duties, and state the numerical strength. See paras. 18, 65, 378 and 379, Pay and Allowance Regulations, Part I.

28. Telegrams despatched on the public service and unavoidably paid for in cash, cost of.	I. A. F. A.-115 .	Forward telegraph receipts together with a certificate signed by the head of the office that the telegrams were sent on State Service, and that cash payment was unavoidable. Service postage labels should be invariably used in payment of all messages transmitted through a Government Railway Telegraph Office.
29 Travelling allowances, inspecting officers and R. C. Chaplains.	I. A. F. T.-1716	Support claims by a reference to, or a copy of, the order authorising the journey (See A. R. I., Vol. X).
30. Travelling allowances, all others than those mentioned in item 29.	I. A. F. T.-1715 I. A. F. T.-1716. I. A. F. A.-115.	(1) For further details see A. I. I. 573 and 1004 of 1924 and A. R. I., Vol. X, paras. 32 and 36. (2) When travelling allowance is claimed for a civilian witness attending a Military court, support the claim by an extract of the order summoning him and a certificate stating (a) the number of days' attendance, detention and period occupied in the journey and (b) how he is classed as a witness by the summoning magistrate. The bill must be countersigned by the local head of the Dept. See para. 102, A. R. I., Vol. X. (3) When travelling allowance is claimed for a rejected recruit (Indian) certify that the man could not perform his journey by rail or river steamer. (4) In the case of an officer proceeding to an outstation to appear for an examination or to attend an instructional course. See item 7(4) above.
31 Working pay	I. A. F. A.-115 for officers . I. A. F. A.-50 for British and Indian soldiers. I. A. F. F.-951 for British and Indian soldiers. Signallers in the Field.	(1) Furnish copy of authority from the O. C. the station detailing the officers for the particular duty. The bill must be countersigned by the local head of the department concerned. See paras. 88 and 307 to 320, P. & A. Regs., Part I. See also item 115, Appx. XVI and items 89-90, Appx. XVII and A. I. I. 586 and 587 of 1924.
32. Animals, transfers of and on command.	I. A. F. S.-1672 .	(1) In the monthly roll from which animals are struck off charge, cite the station and corps to which they have been transferred, and in the roll in which the animals are brought on charge, cite the station and corps from which they have been transferred. (2) When free carriage is demanded for men serving in batta-drawing Indian regiments, state whether the men were enlisted on or after the 1st October 1890 (3) When carriage is demanded in lieu of batta, for Indian officers and soldiers of batta-drawing Indian regiments, support the charges for the feed and keep of Government transport while so employed, by a certificate from the O. C. that batta was not drawn for the period Government transport was used.

## Instructional Notes.

## Voucher or Certificate required.

## Nature of charge.

21. Postage on bearing or unfranked covers.	I. A. F. A.-115 . . . . .	Furnish the covers showing the amount due in support of the charge and unless superscribed 'O.H.M.S.' furnish a certificate that the contents were solely on the public service. In cases in which an alteration or erasure in the figure entry of the amount due is not supported by the signature in full of the post master or other duly authorised officer of the post office of delivery, a special reference should be made to the postmaster before paying postage demanded as due.
22. Rebate of Income tax on life insurance premia, etc.	See paras. 319, and 380, Part I, P. & A. Regs.	Furnish Insurance Coy.'s receipts, original or duplicate for premia on policies paid in India, or the certificate of payment given by the Insurance Company, or a certificate from the agent or bank through whom the premium was paid, showing the name of the person insured, the Company, the number and amount of the Policy and the period for which the premium was paid. In the case of sterling policies or if remitted out of India, the rate of exchange must also be stated.
23. Reservists Indian, bonuses for kit left in store.	I. A. F. A.-115 . . . . .	Support the charge by a certificate that the men were transferred direct from the colours to the reserve and left their kit in store. The value of unserviceable or deficient articles should be shown on the bill and should be deducted from the full bonus authorised. See para. 167, A. R. I., Vol. XI and A. I. I. 1 of 1924.
24. Road conveyance hire . . . . .	I.A.F.T.-1716 or T-1718 . . . . .	For further details, see A. R. I., Vol. X.
25. Subsistence Allowance to a Regtl. follower Class II, or other non-combatant (not entitled to free rations), who forfeits pay, etc., while in Confinement, etc . . . . .	I. A. F. A.-115 . . . . .	The bill must show for whom charged and the particular period for which drawn.
26. Survey allowances . . . . .	Proficiency certificate signed by the G. O. C.	If a surveyor is employed extra-regimentally, the certificate of the officer under whom he is serving will suffice. See para. 300, P. & A. Regs., Part II.
27. Sweetmeat money, on X'mas Day, New Year's Day and Emperor's birth day.	I.A.F.A.-115 and Salary bill (See I.A.F.Z.-2001).	Furnish a certificate that the men for whom the claim is preferred were actually present on the days in question. The amount due will be credited to the account of each individual in the Salary Bill. See Appx. IX & P. A. Regs., Part II.

- (1) When Government stores are carried, note the gross weight on the *illa-namah*, and when carriage is supplied on demand, attach the indent bearing the order for compliance and the receipt of the receiving party, side also note to item 35.
- (2) When stores are conveyed at manudage rates, support the charge by the suppliers' bill, and note thereon the weight of the stores carried by the station from and to which the stores were conveyed.
- (3) When carriage is retained for employment in a cholera, pest, or other standing camp, in the *illa-namah* into the number and date of the station order authorizing the retention of the carriage.
- (4) When carriage is supplied for the private use of officers in direct account and be quoted in the settlement at item in which the cost of hire by charged. The priced voucher will show the account in which the cost of hire has been credited. In the case of officers not in direct account with Government the cost of hire will be recovered in cash and the number and date of the recovery receipt should be cited in the settlement state-ment.
- (5) In bills or settlement statements the charge in account of hired carriage employed for regimental, medical or S. and T. purposes must be supported by an voucher to the vouchers furnished in each case, the number and date of the *illa-namah* on which the recovery receipt was found.
- (6) In each bill for hired carriage a certificate should be endorsed by the L. A. S. C. Officer concerned that Government transport was not available. As diet returns are not required from rest camps, non-dieted hospitals and for medical supplies expended on the line of march, the issue of medical comforts in such cases will be supported by L. A. S. C. Officer at the rest camp, and for troops on march, and when extra are shipped, also furnish a certificate of the L. A. S. C. Officer at the point of disembarkation, stating that the animals were included in it and confirmed.
- (7) When rates are received to rest camps or hospitals, the monthly ration return will be prepared signed by the L. A. S. C. Officer at the rest camp, and the monthly ration return effected in cash, also the number and date of the recovery receipt in support of the bill will be in the ration return.

L. A. S. C. M-1208

Receipted bill signed by the com-  
mander of the vessel.

L. A. S. S-1519.B or L. A. P.  
P-1475.

37. Diets, British troops issues for

38. Purserage allowance, claims for

39. Rations, issues of

## Instructional Notes.

## Voucher or Certificate required.

## Nature of charge.

		<p>(4) When carriage is supplied for the private use of officers in direct account with Government, in the duplicate accepted priced voucher showing the account in which the cost of hire has been credited, cite reference to the station roll on which the animals are borne.</p> <p>(5) In the case of officers not in direct account with Government the cost of hire will be recovered in cash and the number and date of the treasury receipt quoted on the roll.</p> <p>(6) When carriage is relieved <i>en route</i>, on the roll for fresh carriage, note the number and date of the roll on which the relieved transport was borne.</p> <p>Support claims for daily allowances by a certificate that during the time for which the allowances for providing fodder free of charge to transport animals is charged, the cattle have not been foraged at the cost of Government.</p> <p>Support claims for transport on command by a certificate that no other conservancy arrangement existed for carrying out the work. In the case of animals employed with troops this certificate should state that no conservancy establishments were maintained for the troops and should be signed by the O. C. the regiment or detachment.</p> <p>(1) Support the bill by the original indent (I. A. F. Z. 2150) bearing the orders for compliance and the receipt of the receiving party.</p> <p>NOTE.—To avoid double payments being made on duplicate requisitions, the indents received with the bills should be checked and recorded in the audit office in separate files for each station arranged according to dates.</p> <p>(2) In the following cases note on the bill the number of hired bullocks, drivers and coolies, employed for each purpose—</p> <p>(a) When bullocks and coolies are hired for filling plunge-baths and reservoirs for tatties in barracks and hospitals or for watering soldiers' gardens.</p> <p>(b) When bullocks are hired for watering horses of mounted corps.</p> <p>(c) When bullocks and drivers are hired for filth carts employed at rest camps.</p> <p>(3) When bullocks are hired for ambulance carts, support the charge also with a certificate signed by the medical officer concerned, stating the actual period of employment.</p>
33. Allowance to transport attendants for providing forage for Government transport.	I. A. F. A-115 . . . . .	
34. Allowance to transport units to meet conservancy charges.	I. A. F. A-115 . . . . .	
35. Carriage, animals and coolies, station duty, cost of hire.	Supplier's Bill . . . . .	

## STOCK AND STORES RECEIPTS.

48 Articles received, credit of

Receipt voucher (I. A. F. Z-2096)

(2) When bedding hay or straw is issued for use in tents, in camps, support the charge by I. A. F. Z-2092 and I. A. F. S-1593.

(1) Support the credit of S. and T. articles received by direct supply by purchase from I. A. S. Corps by I. A. F. S-1618 (except in the case of transportation equipment ledgers in which the number and date of the supply departments other than military and in the case of articles received from the supply departments for those departments. When articles imported from the regiments are credited, cite the number and date of the duplicate packing account and the date of sailing of the vessel in which the stores were sent. England must be signed by the Committee or officer verifying the stock. (in I. A. F. Z-2096)

(3) Support credits for articles received back into a medical store depot after repair by a private agency by I. A. F. A-50.

(4) When field equipment, instrument cases, etc., are brought on charge, in the receipt voucher (I. A. F. Z-2096) cite, the number and date of the receipt voucher bringing the articles on charge.

(5) When remount officers receive grain and fodder from cultivation and issue it direct, support the charge by I. A. F. R-1488.

(6) Articles received on payment (except small arms, components, ammunition, armourer's tools and materials, and articles received to replace the credit by a citation of the number and date of the expense voucher struck off charge (see item 52).

(7) When empty cartridge cases are credited in equipment ledgers, support the receipt voucher (I. A. F. Z-2096) with reference to which the loaded cartridges were transferred from one ledger to another the Officer.

(2) When articles are repaired in a medical store depot and transferred from the "repairable" to the "serviceable" heading of a ledger or are converted, support the transaction by I. A. F. A-61. When received back from the appendix ledger, record the transaction in the stock ledger, support the transaction with the sanction of the C. F. A.

(3) In Grass Farm returns when hay is transferred to the heading "bedding," support the transaction with the sanction of the C. F. A.

49 Articles received by transfer

Receipt Voucher (I. A. F. Z-2096)

(1) When S. and T. stores are transferred from one ledger to another the receipt voucher (I. A. F. Z-2096) will be countersigned by the I. A. S. C.

(2) When articles are repaired in a medical store depot and transferred from the "repairable" to the "serviceable" heading of a ledger or are converted, support the transaction by I. A. F. A-61. When received back from the appendix ledger, record the transaction in the stock ledger, support the transaction with the sanction of the C. F. A.

(3) In Grass Farm returns when hay is transferred to the heading "bedding," support the transaction with the sanction of the C. F. A.

Nature of charge.	Voucher or Certificate required.	Instructional Notes.
40. Steamers, freight on stores, charges for	Receipted bill . . . .	Support the bill by the bill of lading, countersigned by the despatching officer, on which specify the nature and weight, or measurement of the stores conveyed.
41. Tinning steel basins, cost of	Receipted bill passed and signed by the I. A. S. C. Officer.	Support the bill by a certificate from the O. C. the unit showing the date on which they were previously tinned.
ARMY REMOUNT DEPARTMENT.		
42. Brokerage on horses and ordnance mules, purchased.	I. A. F. A-115 . . . .	Support the claim by reference to the voucher number of the bill in which the price of the animals purchased has been charged.
43. Cattle gear and rolling stock, purchase of	I. A. F. A-79 . . . .	Support the charge by the sanction of the Director, Army Remount Department.
44. Grain and fodder, purchase of	Supplier's bill . . . .	Cite the monthly rolls (I. A. F. R-1488) showing the quantities actually consumed during the month.
45. Sale of cast and under-sized horses and rejected cattle.	Sanction of the Director, A. R. D.	(1) Cast animals may, with the sanction of the Director, A. R. D., be employed on cultivation work. (2) All animals on being cast will be struck off the monthly depot rolls and separately accounted for in I. A. F. R-1488. (3) "Ordinance" mules can be transferred to "baggage" class under the sanction of the Director, A. R. D.
GRASS FARM ACCOUNTS.		
46. Farm produce, sale of	Citation in the store return of the month's cash account in which the sale proceeds have been credited.	For sale rates see para. 304.
47. Grass, hay, etc., issues of	I. A. F. Z-2096 . . . .	(1) When issues are made to Grass Farm animals, in the monthly returns from which the quantities are struck off charge, cite the monthly roll on which the animals fed are borne.

- (b) Supply of water by contract to barracks and hospitals by I. A. F. S-1546.
- (c) Supply of water to I. A. S. C. mules, bakeries, butcheries, store depots, etc., by a certificate of the local I. A. S. C. Officer.
- (d) Supply of well gear—by I. A. F. S-1588.
- (e) Fuel for cooking purposes of lady nurses—by a certificate of the local medical officer concerned.
- (f) Aerated water bottles broken in station hospitals for British troops—I. A. F. M-1212.
- (g) Materials expended in shoeing animals—by a certificate showing the number and description of the animals shod and the quantity of materials used, signed by the officer in charge of the animals. In the certificate, cite the monthly roll on which the animals are shod. This shoeing certificate is necessary only in cases where shoes and nails are purchased for direct issue to transport units, and not when issues are made from stocks held by the Transport Units. In the latter case they are accounted for in the Equipment Ledgers of Transport Units, and an expense voucher, with a certificate endorsed thereon, giving the number of animals shod should support the write off from the Ledger.
- (4) When ice is supplied to hospitals, show separately in the supplier's bill the quantity lost in transit from that actually delivered at the hospital and borne out by the diet return.
- (5) When charges for periodical supplies are brought forward in the bill, cite the bill and the month's account in which the last charge of a similar nature was made.
- (6) Note on bills for supplies to slaughter houses the month's butchery account in which the livestock, etc. will be brought to account. If vendor's receipts are not obtainable, support charges for the purchase of cattle by a certificate of the I. A. S. C. Officer in charge, that the amount charged was paid or acknowledged in his presence.

- (1) When issues are made to replace articles condemned through fair wear and tear, furnish with the indent the receipt voucher on which the articles have been returned, and record thereon the date on which the articles were originally issued and their ultimate disposal. If on the receipt voucher, repairable articles are also shown, cite its number and date in the indent, and furnish the receipt voucher as directed in instructional note (4) to item 6. This does not apply to ordnance establishments.

## 53. Articles, issues of

Indent (see I. A. F. Z-2001) and Issue Voucher (I. A. F. Z-2099) showing the particular return in which the stores have been brought on charge by the receiving parties. (I. A. O. 942 of 1919).



Nature of charge.	Voucher or Certificate required.	Instructional Notes.
50. Articles obtained by purchase, receipts of	Duplicate copy of I. A. F. Z-2135	(1) When articles are purchased for stock in medical store depots, support the credit by the duplicate copy of I. A. F. A-59 and in the case of ordnance depots by I. A. F. O-14.
51. Articles sold by auction, realisations of proceeds.	I. A. F. A-58 . . . .	(2) In bills for the cost of making up articles <sup>departmentally</sup> <del>regimentally</del> cite the number and date of the expense voucher which supports the strike off of the materials expended, [see item 53 (7).]  N. B.—This note does not apply to medical store depots or ordnance <sup>arsenals</sup> <del>factories</del> (see I. A. F. Z-2001).  When Government stores are sold, in the accounts sale (I. A. F. A-58) cite the number and date of the expense voucher (I. A. F. Z-2096) and in the case of ordnance stores the sale lists (I. A. F. Z-2099) striking off the articles sold. In the case of medical stores sold from a medical store depot, furnish the order of the D. G., I. M. S., directing the sale.
52. Articles obtained by purchase, payments for.	Supplier's Bill and original I. A. F. Z-2135.	(1) When articles are purchased for stock (see item 50 (1), support the bill by the original receipted supply order in which should be cited the account in which credit will be afforded. Bills for articles of daily supplies should be supported by the original supply order duly receipted by the Brigade or Station Supply Officer and bearing a certificate as to the priced account in which the supplies have been credited. This procedure also applies to stores supplied to Units by direct purchase and not brought on the store accounts of the I. A. S. Corps.  (2) When stores are purchased centrally under the orders of the Controller of Contracts and delivered at a certain supply depot for onward despatch to other supply depots, they should be accounted for by the supply depot taking delivery of the stores from the supplier and then fresh issue vouchers should be made out for the consignments which are despatched to other supply depots. Payments for such central purchase stores are made by the D. A. G. M. A. (Contracts), Simla.  (3) Support the charges under the following heads by the vouchers cited opposite each item— (a) Supply of oil and straw to British and Indian troops on the march, or in standing camps—by I. A. F. S-1593.

(9) When rare medical instruments are issued on loan to civil institutions furnish a requisition countersigned by the civil administrative officer concerned, and note opposite the issue entry in the ledger or other store records, the number and date of the receipt voucher on which the instruments are subsequently returned to the medical store depot.

N. B.—No charge is made for the temporary loan of such instruments, but the transit and packing charges, and cost of damage, if any, must be borne by the borrowing institution.

(10) When field service equipment is repaired in a medical store depot, note on the issue voucher on which the articles are returned (a) the number and date of the receipt voucher on which the articles are received, (b) the new articles issued to complete the equipment and (c) the actual cost of repairs and transit charges to and from the depots.

N. B.—Such issue vouchers should be forwarded through the Depot Accountant to the audit officer immediately they are received.

(11) When a free issue of blankets is made to officers on the Indian Establishment on first commission, the charge will be borne by the Indian Revenue. In the case of British Service officers who come out to India without receiving a free issue of service blankets, the cost of the issue made in India, will be debited to the Imperial Government.

(12) When stores are issued to H. M.'s Imperial Government or other Governments the entry in the issuing officer's accounts showing the issue of stores should be supported by a triplicate copy of the packing account duly completed and in the case of factories by a copy of the receipted issue voucher.

(13) When medical stores are issued from stock to appendix ledger, i.e., for use in medical depots—support the transaction by a transfer voucher, and the sanction of the D. G., I. M. S.

(14) In Arsenals when stores are issued from stock for repairs alterations or conversions the transactions, will be supported by, Demand and Return Notes and it will be seen that the repaired or altered Work orders stores or the proceeds of conversion are brought to account.

The value of unsanctioned losses must either be deducted from bills or recovered in cash and the mode of recovery noted on I. A. F. A.-498.

54. Articles lost, damaged or destroyed, write off.

I. A. F. A.-498.

Nature of charge.	Voucher or Certificate required.	Instructional Notes.
		<p>(2) On indents for renewals, note the number and date of the indent on which the last issues were made. In the case of the first issues, enter a note to that effect on the indent. This does not apply to ordnance establishments except in the case of stores supplied periodically.</p> <p>(3) When issues are made to replace losses of Government property, arising from any cause other than fair wear and tear, furnish the sanction of the competent financial authority (I. A. F. A-498) with the indent.</p> <p>(4) When articles in departmental or regimental stock are condemned, owing to fair wear and tear, or issued for authorised departmental or regimental purposes, or when articles from departmental stock are issued for chemical analysis, support the write off by an expense voucher (I. A. F. Z-2096). In the former case note on the expense voucher the disposal of the condemned articles.</p> <p>(5) When gear is issued for newly purchased animals, cite on the indent the monthly roll on which the animals are borne.</p> <p>(6) When articles which have become unserviceable through fair wear and tear, are struck off charge from hospital equipment returns, the expense voucher will be signed by the medical officer concerned.</p> <p>(7) When articles are issued from stock from making up or repairing other articles, support the issues by an expense voucher (I. A. F. Z-2096). In the expense voucher, note the store accounts in which articles made up or repaired have been credited, and opposite the credit entry in the store account, cite the number and date of the expense voucher. In the case of articles repaired and returned to units the bill in which the cost of repairs has been charged must also be quoted on the expense voucher. When materials are issued for repairs, not due to fair wear and tear, support the expense voucher by a loss statement.</p> <p>N. B.—This note does not apply to medical store depots or ordnance <sup>arsenals</sup><del>factories</del> (see I. A. F. Z-2001).</p> <p>(8) Staff and departmental officers, demanding ammunition on payment, will certify that the empty cases of all ammunition previously received by them on payment have been returned to ordnance charge. On requisitions for regimental demands, cite the number and date of issue vouchers on which empty fired cases were returned, and note the number of unfired rounds and the number of empty cases on charge.</p>

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**APPENDIX XVI.**

**List of recognised Glaims relating to British Troops showing how and when each should be preferred.**

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Nature of charge.	Voucher of Certificate required.	Instructional Notes.
55. Ammunition expended reg- imentally.	Expense voucher (I. A. F. Z.-2096)	On the expense voucher, note the number of officers, trained soldiers and recruits who practised during the year, the number of rounds of pistol ammunition expended by officers in lieu of rifle ammunition, and endorse a certificate that the ammunition was expended in accordance with regula- tions, that all lead recovered from ball ammunition, whether free or on payment, has been or will be returned to arsenals, and that none has been or will be otherwise disposed of. <i>N. B.</i> —If the total expenditure is in excess of that allowed, state what portion of the excess was expended by officers or at any rifle meeting.
56. Equipment with drafts, time- expired men, etc., transfer of.	Issue Voucher (I. A. F. Z.-2096)	(1) The temporary issue vouchers signed by Os. C. drafts or detachments of time-expired men and invalids going home or in charge of men trans- ferred from one corps to another, to the Os. C. the corps from which such drafts, etc., proceed, will not be sent to the Unit Accountant. (2) Temporary issue vouchers for camp equipment, temporarily issued for use of parties of convalescents, etc., will also not be sent to the Unit Ac- countant nor will the articles be struck off charge from the equipment Ledger.

6	Band allowance	Paras. 201, 209 & 215, P. & A. Regns., Part II.	..	....	Included by the accountant in the pay bill of the month supported by a certificate in I. A. F. A-10.
7	Charpoy allowance for re-stringing etc.	Paras. 203, to 209, P. & A. Regns., Part II.	I. A. F. A-115	....	Paid with reference to the strength of the Indian Section attached to the British Unit and included in the pay bill of the month.
8	Fuel allowance for carriage work.	Paras. 204, to 206 & 208, P & A. Regns., Part II.	..	....	Included by the accountant in the pay bill of the month.
9	Cooking and Crockery allowance.	Para. 203, P. & A. Regns., Part, II.	I. A. F. A-115	....	Included by the accountant in the pay bill of the month.
10	Lines contingent allowance.	Paras. 201 & 203 to 209 & 233, P. & A. Regns., Part II.	I. A. F. A-115	I. A. F. A-10 showing the number of horses on strength in the case of allowance drawn for horse lines. Amount of crushed grain drawn in previous month and amount of refund therefor noted. See A. I. I. 1056 of 1924.	Included by the accountant in the pay bill of the month. Also admissible at As. 12 each mule p.m. for the mules borne on the strength of R. A. Signal and Infantry Units instead of horses.
11	Lighting allowance for reading rooms and libraries.	Paras. 201, 204, 206, 209 & 211, P. & A. Regs., Part II.	..	....	Included by the accountant in the month's pay bill supported by certificate in I. A. F. A-10.
12	Mess Allowance Officers	Paras. 201, 202, 204 to 211, P. & A. Regs., Part II.	..	....	Included by the accountant in the month's pay bill supported by certificate in I. A. F. A-10. When the allowance is claimed with reference to the number of officers present a contingent bill in I. A. F. A-115 showing the number of officers should be attached to the pay bill in support of the charge together with a certificate in I. A. F. A-10. Not admissible to officers of the Australian Staff Corps.

## APPENDIX XVI.

(See Para. 195.)

## List of recognised Claims relating to British Troops showing how and when each should be preferred.

Item No	Description of charge.	Authority.	To be preferred on.	Supporting voucher required.	REMARKS.
	<i>Monthly.</i>				
1	Extra duty pay to Pay Sergt. and contingent allowance for an attached section.	Para. 46, P. & A. Regns., Part I. Para. 213, P. & A. Regns., Part II M. A. G. No. 315 Audit, dated 20th May 1926.	I. A. F. A-115	Daily present state of the attached Section.	
2	Service Postage labels	Para. 774, Regulations for the Army in India, A.I.I. 164 of 1919 & 245 of 1921.	I. A. F. A-115	....	The cheque is issued by C. M. A. in favour of the Treasury Officer concerned and forwarded to the Officer Commanding the Unit who on presentation of the cheque, obtains service labels in lieu on I. A. F. Z-2094.
3	Prisons, Garrison and Regimental Provost Establishment and Misc. Charges.	Regulations for garrison and Regimental Provost Prisons & para. 46, P. & A. Regs., Part I.	..	Proceedings of Station or Regimental Committee and Payees' receipts for sums over Rs. 10.	The proceedings, should, if possible be forwarded with the monthly general certificate of the corps to enable the accountant to adjust the expenditure in the accounts of the month to which it pertains.
4	Bayonet Fighting	Paras. 201, 204, 209 & 215, P. & A. Regns., Part II.	I. A. F. A-115		Not admissible to those units entitled to weapon Training Allowance <i>vide</i> item 38.
5	Butts and Targets	Paras. 201, 202, 204, 207, 209 to 211 & 215, P. & A. Regs., Part II.			Charged in the Officers' pay bill supported by the certificate on I. A. F. A-10.

20	Compensation for forage when not issued in kind.	Para. 303, P. & A. Regns., Part II. I. A. O. 892 of 1924.	I. A. F. A-115	A certificate that free forage in kind was not supplied by a Government supplying Depot. Citation of the District or Brigade order in which the rate has been notified.	
21	Furniture allowance	A. T. (I) 481 of 1920, 291 & 504 of 1921 and 120 of 1923.	I. A. F. A-115	Certificate countersigned by local M. T. S. Officer that the family is entitled to the allowance and has not been supplied with furniture by the Barrack Deptt. at the new scale.	
22	Marriage allowance to Junior Officers.	Para. 312, P. & A. Regns., Part II. A. I. I. 919 of 1923.	..	....	The first charge should be supported by a certificate in terms of para. 1 of A. I. I. No. 919 of 1923. Inadmissible during leave, other than P.L., and in addition to staff pay. Officers in receipt of staff pay which is less than the marriage allowance to which they would be entitled if serving with their units may draw marriage allowance instead of staff pay. Marriage allowance when paid direct to a soldier's wife with reference to A. I. I. No. 455 of 1924 should be claimed in a contingent bill and included in Form No. 2 of the officers' pay bill supported by the stamped receipt of the payee, and a certificate that the payee's income is below taxable limit.
23	Marriage allowance to B. O. Ranks.	Para. 313, P. & A. Regns., Part II.	..	Part II order notifying date of marriage and birth of children in support of first charge only.	
24	Quarterly. Educational Training grant.	Paras. 201, 203, 204, 206 to 209, 211 & 215, P. & A. Regns., Part II and A. I. (I) No. 565 of 1923.	I. A. F. A-115	A certificate showing the strength of the British and Indian ranks of the unit on the 1st day of the quarter.	Drawn in advance and for the authorised peace strength only or the actual strength of the unit on the 1st day of a quarter whichever is less.





30	<i>Detonoo</i> Rehearsals and test.	Para. 204, P. & A. Regns., Part II.	Para. 204, P. & A. Regns., Part II.	....	The month's account in which the allowance was last charged should be stated in the bill.
31	Gratuity for training-men as shoed-smiths or saddlers.	Para. 136 XI, P. & A. Regns., Part II.	I. A. F. A-115	Certificate that the individual has trained the man to the satisfaction of a board of officers as an efficient shoed-smith or saddler or the proceedings of the board in lieu.	The month's account in which the gratuity was last charged must be quoted in the bill. This is not admissible to Indian ranks nor to Indian ranks so trained.
32	Library allowance	Para. 201, 204, 209 & 210, P. & A. Regns., Part II.	..	....	Included annually by the accountant in I. A. F. A-6 for April.
33	Musketry and Range fund allowance	A. I. I. 174 of 1925	I. A. F. A-115	....	Admissible only to units not eligible for Weapon Training allowance <i>vide</i> item 38.
34	Musketry Returns, stationery allowance for	Para. 201 & 209, P. & A. Regns., Part II.	..	....	Included annually by the accountant in I. A. F. A-4 or 5 for April.
35	Musketry returns, Extra duty pay to soldier for preparation of,	Para. 46 (IV) (VI), P. & A. Regns., Part I.	I. A. F. A-115	A certificate to the effect that it was necessary to employ (name and rank of soldier) in place of the Orderly Room Sergeant for (period) days.	The month's accounts in which the allowance was last charged must be quoted on the bill.
36	Skill in driving, (less than drivers) prizes for,	Para. 136 VIII, P. & A. Regns., Part II as amended by Oetr. Appx. I, A. O. 24 & A. I. (I) No. 333 of '24.	..	....	Included annually by the accountant in I. A. F. A-4 or 5 for February (payable in March) on receipt of R. O. notifying the names of drivers entitled to the prizes.
	total for lamps and word competition.	Para. 201, P. & A. Regns., Part II	..	....	Included annually by the accountant in I. A. F. A-4 or 5 for April.

Item No.	Description of charge.	Authority.	To be preferred on.	Supporting voucher required.	REMARKS
	<i>Half Yearly.</i>				
25	Educational Training grant allowance for children other than those of civilians attending British Army and detachment schools.	Paras. 201, 204, 206, 210 and 215, A. I. I. No. 565 of 1923.	I. A. F. A-115	A statement from the O. C. the School showing the number of children actually attending the school on 1st May and 1st November of each year.	
	<i>Annually.</i>				
26	Annuitant rewards (Meritorious service and distinguished conduct).	Para. 137, P. & A. Regns., Part II.	..	Citation or furnishing a copy of the order granting the reward.	Included by the accountant annually in arrears in I. A. F. A-7 for March. On the death of an annuitant the amount due to date of casualty will be credited to his account by the accountant.
27	Bonus for teaching trade to an apprentice.	Para. 136-X, P. & A. Regns., Part II.	I. A. F. A-115	A certificate that the apprentice had no previous knowledge of the trade in question and was partially instructed.	The month's account in which the bonus was last charged must be quoted on the bill.
28	Foils and Gloves Allowance.	Para. 201, P. & A. Regns., Part II.	..	....	Included annually by the accountant in I. A. F. A-4 or A-5 for April.
29	Bicycles, Upkeep of.	Paras. 201, 204 to 206 & 209, P. & A. Regns., Part II.	I. A. F. A-115	Tradesmen's bills or receipts should be attached to the bill. The number of bicycles on charge exclusive of those as mobilization reserve and expenditure incurred up to date must be shown on the bill.	Allowance admissible for those bicycles only shown as authorized as peace equipment vide A. I. I. No. 228 of 1924 see also A. I. I. 495 of 1920 for obtaining components from Ordnance Department.

45	Compensation for damage to crops on ordinary marches.	See item 5, Appx. XV	I. A. F. A-115	C. M. A.'s Authority for the admission of the charge.	When submitting the claim to the C. M. A. a certificate should be furnished by the O. C. the unit countersigned by the O. C. the station to the effect that an officer in receipt of additional regimental pay was detailed for extra regimental duty under necessity, the circumstances of each case being fully stated.
46	Compensation for loss of Command or Staff Pay.	Paras. 98 to 100, P. & A. Regns., Part II.	I. A. F. A-115		
47	Compensation for loss of baggage equipment, clothing, etc.	Paras. 101 to 109, P. & A. Regns., Part II.	I. A. F. A-115	As required by Regulations cited in Column 3.	
48	Compensation for loss of animals.	Paras. 110 to 116, P. & A. Regns., Part II.	I. A. F. A-115	As required by the regulations cited in Column 3. Sanction of the C. F. A. in original.	
49	Compensation for rejected meat.	See item 5, Appx. XV			
50	Gratuity to British ranks.	Para. 167. P. & A. Regns., Part II.	A. F. O. 1634	When claimed on account of an individual who died in India a certificate stating that the assets are wholly distributable in India. If claimed on account of an individual proceeding to the colonies or residing in India on discharge a copy of the order of the competent authority sanctioning the discharge. If purchasing discharge state the amount of purchase money to be credited. If claimed on completion of 21 years' service, certificate that the individual elected to draw gratuity in India, and the payee's receipt.	The claim should be prepared by squadron or Company Commander in the case of Cavalry or infantry Units and by the Officer Commanding in the case of artillery and forwarded to the C. M. A.

Item No.	Description of charge.	Authority.	To be preferred on.	Supporting voucher required.	REMARKS.
38	Weapon Training Allowance	A. I. I. 174 of '25 . . .	I. A. F. A-115		
39	Riding schools and jumps.	Paras. 201, 204 & 208, P & A. Regns., Part II.	I. A. F. A-115	....	Not admissible to those units entitled to Weapon Training allowance vide item 38. The month's account in which the allowance was last charged should be quoted in the bill.
40	<i>Occasional.</i>				
40	Batta Charges . . .	See item 29, Appx. XVII . .		....	
41	Bounty on extension of service.	Para. 136 VII, P. & A. Regns., Part II.	I. A. F. A-115	Nominal roll showing amount drawn for each individual.	In the bill cite the name of each man with date of enlistment. the date on which he extended his service and the authority under which the charge is preferred.
42	Camp Equipage, charges on account of, repair of.	Para. 166, Regulations for the Equipment of Army, Part I, 1923.	I. A. F. A-115	I. A. F. Z-2098 and a certificate that soldiers employed on work of repair are not in receipt of tradesman's rates of pay.	
43	Camp Kit allowance to officers.	Para. 249 (i), P. & A. Regns., Part II.	I. A. F. A-115	I. A. F. O. 1678 together with a receipted bill for the amount paid and a certificate from the C. O. that the Officer has provided himself with camp kit.	
44	Cartridge Case Fund allowance for recovered cases lead, brass and copper.	Para. 98, Regns. for the Equipment of Army, Part I. (1923).	I. A. F. A-115	I. A. F. Z-2096 from the Arsenal.	

57	Equipment—Cost of marking done regimentially.	Paras. 201 to 211, P. & A. Regns., Part II.	L. A. F. A-115.	The number and date of the delivery voucher on which the articles were received should be noted on the bill and sanctioned by the General Officer Commanding the District or Independent Brigade.	
58	Equipment and stores, Repair of.	Para. 222, Regulations for the equipment of the Army, Part I (1923).	L. A. F. A-115	India Army Form Z-2098 sanction of C. O. O. to the estimated cost of repairs to be carried out.	
59	Establishment—hot weather.	Paras. 423 and 424, Regulations for the Army in India.	I. A. F. A-115	No. and date of the order fixing the allotment and the No. and date of the S. O. fixing the rates of pay and the date from which punkhas should be taken into use to be quoted on the first bill.	Included by the accountant in the monthly bill.
60	Establishment temporary.	See item 8 Appx. XV.			
61	Fees to Barrister, pleader for defending a soldier in a Civil Court. British troops, Indian troops.	See item 9 Appx. XV.			
62	Fees, Dak Bungalows.	See item 10 Appx. XV.			
63	Funeral allowances (British soldiers.) (Indian soldiers or enrolled followers).	Para. 264 (i) P. & A. Regs. Part II. See item 54 Appx. XVII.	....	....	In the case of British soldiers the allowance will be credited by the accountant to the account of the deceased in the pay list on receipt of R. O. notifying the date and cause of death. The amount to be credited on this account should not exceed the actual funeral expenses, or the maximum allowance authorized, whichever is less.

Item No.	Description of charge.	Authority.	To be preferred on.	Supporting voucher required.	REMARKS.
51	Daily allowance	See item 7, Appx. XV			
52	Deserters—rewards for apprehension of— (a) British troops. (b) Indian troops.	Para. 136-I, P. & A. Regns., Part II.	L. A. F. A-115	(i) Sanction of the G. O. C. the District or Brigade in which the deserter was apprehended (in the case of British deserters this sanction must also state the amount of the reward to be paid).  (ii) Receipt of the payee.	
53	Donation from charitable funds.	....	Manuscript.	(1) Original authority of O. C. and (2) Receipt of payee in duplicate.	The charge is debitable to His Majesty's Imperial Government.
54	Deferred pay to Indian ranks.	See item 38, Appx. XVII			
55	Dentures, Repair and renewal of.	A. I. I. 1272 of 1918, A. I. I. No. 178 of 1920, 214 of 1921, 216 of 1922.	L. A. F. A-115	Dealer's bills and receipts. The bill should be countersigned by the A. D. M. S. when the work is not done through the medium of Army Dental Surgeons, supported by the proceedings of a Court of Enquiry.	
56	Extra duty pay, drafts or mixed detachments.	Para. 46-IX, P. & A. Regns., Part I,	..	(i) Extracts from orders making the appointments.  (ii) Statement showing the daily strength of the detachment or draft and the dates of quitting port of disembarkation and arriving at station (for drafts).	The claims on account of acting non-commissioned officers should be submitted in a separate bill.

## Appendix.

68	Gratuities to Indian soldiers and followers on discharge.	See item 56, Appx. XVII	..		Army Non-Effective Account with the War Office. Payment is to be included in the monthly statement on I. A. F. A.-644 by District Controllers supported by War Office authority and the soldier's receipt.
69	Hou e allowance to Officers, N. C. O.s & men of auxiliary Force.	Para. 307, P. & A. Regs., Part II	I. A. F. A-115	Certificate stating the period the horse was actually maintained during the period of training.	
70	Refund of the value of chargers returned to Remount Depot.	Appx. XIII Regulations for the Army in India.	I. A. F. A-115	Original authority from the Dy. Director of Remounts.	Included by the accountant in the month's pay bill.
71	Hindustani clothing, Grant of an allowance to recruits of I. A. for purchase of.	See item 59, Appx. XVII	..		
72	Increments of pay of officers for length of service.	Paras. 139, 141, P. & A. Regs., Part I., A. I. I. 749 & 931 of 1922 & 991 of 1923.	..	A. F. O. 1869 . . . . .	Certificate as required by A. I. I. No. 28 of 1924.
73	Do. British other ranks.	Paras. 220, 250, 268, P. & A. Regs., Part I.	..	Certificate that the soldier has not forfeited pay for a period of over 28 days during the first two years of his service.	In cases where there is no such forfeiture it should be so stated in Part II Orders.
74	Ice allowance.	Para. 282, P. & A. Regs., Part II.	I. A. F. A-115	Sanction of the Senior Medical Officer at the station from which journey commenced.	Certificate that no supply was made in kind.



Item No.	Description of charge.	Authority.	To be preferred on.	Supporting voucher required.	Remarks.
64	Funeral (conveyance) allowances (British Officers and soldiers who die at Bombay).	A. D. No. 651-A, dated 19th Feb. 1909.	L. A. F. A-115	Certificate signed by the Station Supply Officer that Government Transport was not available.	The allowance is admissible as follows:— (a) Officers and Officers' Hire of Locomotives (cost not to exceed Rs. 10) and their earnings for the carrying party (cost not to exceed Rs. 5 per carriage). (b) Members of soldiers' families. Hire of hearse (cost not to exceed Rs. 10) and number of cabs in lieu (cost not to exceed Rs. 50).
65	Gratuities to Indian Soldiers for long Service and good conduct.	See item 57 Appx. XVII	..		
66	Gratuities to British soldiers awarded medal for long service and good conduct.	Para. 137-L, P. & A. Regs., Part II & Articles 1114 and 1115 of the Royal Warrant for pay.	L. A. F. A-115	Cite No. and date of the War Office Army Order or L. A. O. notifying the grant of the medal with gratuity.	A statement showing the date of payment and the account in which the gratuity is charged will be forwarded to the Officer-in-Charge of the soldier's duplicate records. The charge is debitable to the Imperial Government.
67	Gratuity of £20 attached to Distinguished conduct medal.	Art. 1113, Royal Warrant for Pay 1922.	L. A. F. A-115	Cite No. and date of the London Gazette in which the award was notified.	The charge is debitable to the Imperial Government in the first instance. Any further adjustment necessary is made by the India Office through the

80	Mess Allowance, advance on first arrival of a British Unit.	Para. 10, P. & A., Regs., Part II	I. A. F. A-115	Copy of Distt. Order authorising the advance.	Claim should be forwarded to C. M. A. for payment.
81	Munshi allowance	Para. 214, P. & A. Regs., Part II	I. A. F. A-115	....	To be included by the accountant when an Interpreter is authorised. Drawn by Interpreter.
82	Munshi's Local allowance	Para. 286 XIX, P. & A. Regs., Part II.	..	....	Admissible for munshis serving in Burma only.
83	Meal money or Ration allowance.	Para. 296(c), P. & A. Regs., Part II.	I. A. F. A-115	A copy of station or Regimental Order notifying the grant of the allowance. Regimental Order if 10 men and under. Station Order if over 10 men.	In cases of claims for higher rate a certificate that Restaurant Car was attached to the Train in which the soldier travelled, should be furnished.
84	Miscellaneous Petty Supplies.	Paras. 201, 203 to 209 & 212, P. & A. Regs., Part II.	I. A. F. A-115	Dealer's receipted bills	When stores are obtained, from a supplying depot I. A. F. Z. 2096 should be rendered.
85	Nurses, private charges on account of.	Para. 431, Regulations for the Army in India.	I. A. F. A-115	....	The Station Order authorising the engagement of the nurse must be quoted and the bill countersigned by the A. D. M. S.
86	Outfit allowance to Orphans of soldiers.	Para. 292 VIII, P. & A. Regs., Part II	I. A. F. A-115	Certificate showing (a) the Asylum or Orphanage from which the orphan is proceeding, (b) date of embarkation for England, (c) date of parent's decease or date father quitted India, and (d) Corps to which father belonged.	
87	Orphan children, allowance for the care of, for the period of voyage.	Para. 251, P. & A. Regs., Part II	I. A. F. A-115		

Item No.	Description of charge.	Authority.	To be preferred on.	Supporting voucher required.	REMARKS.
75	Interpreter's allowances. (a) Non-regimental or Court Martial or other Milly. Court. (b) To British Regiments for first year of Indian Service.	Para. 284, P. & A. Regs., Part II	I. A. F. A-115	Certificate from the President of the Court that the individual was not a member of the court and that he attended it as Interpreter for the period of claim.	The no. and date of the order appointing the Interpreter must be quoted on the bill.
76	Stationery allowance to Interpreters with British Regiments appointed under para. 535 Regulations for the Army in India.	Para. 535, Regulations for the Army in India. Para. 30 (iii), P. & A. Regs. Part I. Paras 201 & 209, P. & A. Regs., Part II.	.. I. A. F. A-115	Sanction of the Bde. Commander ....	To be included by the accountant in the monthly pay bills.
77	Language Rewards	See item 12, Appx. XV	..		
78	Making and fitting of Personal Clothing.	Appx. to A. I. I., 625 of 1921.	I. A. F. A-115	A certificate that the allowance has been charged only for the articles issued free. A reference to the connected month's summary of free issues should be quoted. Payee's receipt.	The claim should be submitted for pre-audit to the C. M. A. The allowance for both fitting and making should not be charged in respect of the same garments.
79	Maternity Benefit	Para. 371, P. & A. Regs., Part II	A. F. O. 1834	Payee's Receipts.	Not payable until at least 42 weekly contributions have been paid in respect of an insured person. Debitable to Imperial Govt.

92	Postage on bearing Covers, etc.	See item 21, Appx. XV .	..	
93	Plain clothes, allowance towards purchase of, on discharge or transfer to Reserve of a British soldier.	A. I (I) No. 482 of 1924 .	I. A. F. A-115	
94	Railway fares. Indian soldiers proceeding on and returning from furlough or leave.	See item 72 of Appx. XVII .	..	
95	Riding Schools and Jumps, initial grant.	Paras. 201 & 208, P. & A. Regs., Part II.	I. A. F. A-115	
96	Recruiting parties and recruits, Railway fares to British.	Para. 87, A. R. I., Vol. X .	I. A. F. A-115	Certificate (signed by the R. O.) giving (1) the names of the recruits, (2) Amount expended, (3) Certifying that the amount charged was actually disbursed on account of travelling expenses of rejected Indian recruits.
97	Indian . . . . Recruits rejected Indian, Subsistence allow- ance.	See item 70, Appx. XVII . See item 73, Appx. XVII .	..	
98	Recruiting rewards, British.	Para. 136 VI, P. & A. Regs., Part II.	I. A. F. A-115	Certificate from the O. C. concerned that the recruit was finally approved and attested.
99	Reservists, bonus for kit left in store on transfer to the Reserve.	See item 23, Appx. XV .	..	

Item No.	Description of charge.	Authority.	To be preferred on.	Supporting voucher required.	REMARKS.
88	Quartermaster of a British unit, allee. on first commission.	Para. 295, P. & A. Regs., Part II	I. A. F. A-115	....	
89	Outfit allowance to Officers.	Para. 292, (ii), P. & A. Regs., Part II.	I. A. F. A-115	C. M. A.'s sanction to the admission of the charge.	The number and date of the order authorising the charge must be noted on the bill.
90	Passage Money Claims	Para. 40, A. R. I., Vol. X	..	(1) Copy of War Office letter or any other special authority. (2) Certificate from the steamer ship Company giving the name of vessel, date of its sailing and the class of passage provided. (3) In the case of moves <i>via</i> Marseilles or Brindisi the actual amount paid for sea journey should be entered on certificate at (2), (4) Certificate from the Staff Officer at the port of embarkation that the individual is permitted to make his own arrangements and that no passage is available for him in any Government ship or hired transport. (5) Sanction as required by A. I. I. 110 and 1110 of 1924.	
91	Pension, Advances to Military Pensioners.	Para. 8, P. & A. Regs., Part II.	I. A. F. A-370	....	The number and date of C. M. A.'s pension circular containing the names of the individuals for whom the advance is claimed must be noted on the claim.

104	Scholarships, British Army.	Paras. 348 to 352 & Appx. VIII P. & A. Regs., Part II.	I. A. F. A-115	detention. In other cases a certificate from the O. C. stating the duration of the journey and that the schoolmistress was not travelling with troops.  Payee's receipt, a reference to the no. and date of the A. D. letter awarding the grant must be quoted on the bill.	Paid quarterly in advance to parents of the children.
105	Spectacles, supply of.	A. I. (I.), No. 872 of 1920	I. A. F. A-115	Certificate from the Divisional eye specialist and countersignature of the A. D. M. S.	
106	Stockings allowances to the families of British soldiers proceeding to United Kingdom.	Para. 72, A. R. I., Vol. XI, as amended by A. I. (I) No. 925 of 1922.	I. A. F. A-115	A certificate to the effect that the issue of stockings in kind could not be made.	
107	Shorthand prize allowance.	Para. 136 IV P. & A. Regs., Part II.	I. A. F. A-115	Copy of proficiency certificate showing the speed attained and a certificate that the allowance was not claimed for the soldier in question on any previous occasion (except when a higher rate is claimed).	The Dist. or the Brigade Order notifying that the soldier has passed the examination must be quoted on the bill.
108	Stationary Allowance (a) for Hindustani Class. (b) for detachment of British Cavalry or Infantry Regiments of less strength than one Squadron or three Companies respectively.	Para. 395 P. & A. Regs., Part II.  Paras. 202 & 210 P. & A. Regs., Part II.	I. A. F. A-115  I. A. F. A-115.	C. M. A's sanction to the payment of a proportionate amount.	

Item No.	Description of charge.	Authority.	To be preferred on.	Supporting voucher required.	REMARKS.
100	Road conveyance hire (a) Ordinary cases (b) Prisoners proceeding to prison or detention barracks.	A. R. I., Vol. X . . . Preface to Regulations for the Army in India, reapplicability of King's Regulations.	I. A. F. A-115 I. A. F. A-115	....	For further details see A. R. I., Vol. X.
101	Road conveyance hire, Cashing Government cheques at a Treasury.	Para. 30D (iii) of the Annexure to A. I. I. 573 of 1924.	I. A. F. A-115	....	The numbers and dates of the cheques must be quoted. Not admissible to officers in receipt of office allowance. Conveyance hire may be claimed by Adjutants of British Cavalry or Infantry Units for not more than one journey per week per unit for the purpose of cashing cheques in payment of weekly cash requisitions whether issued in favour of the O. C. Unit or O. C. Squadron or Company and irrespective of the officer by whom the cheque was cashed.
102	Savings Bank balances of soldiers arriving from England.	..	I. A. F. A-115	Original War Office authority.	
103	Schoolmistresses, ration allowance.	Para. 296 (c) (vii), P. & A. Regs., Part II.	I. A. F. A-115	If for hotel expenses at a seaport a certificate from the local staff officer stating the period of	

# AMENDMENTS TO REGULATIONS, BOOKS AND FORMS—PART I

## SECTION 3.

GOVERNMENT OF INDIA

ARMY DEPARTMENT.

*Dated Delhi, 1st November 1929.*

The following corrections to Financial Regulations for the Army in India, are promulgated by direction of the Governor General in Council :—

### CORRECTIONS.

Corrections to volumes contained in this publication are :—

Section 1. Pay and Allowance Regulations Parts I and II and Pension Regulations for the Army in India.

Section 2. Regulations for the Army in India.

Section 2-A. Regulations for Army in India Reserve of Officers (R. A. I. Appendix XXX).

Section 3. Financial Regulations for the Army in India, Parts I and II.

\*Section 4. Regulations for the I. A. O. C.

\*Section 5. A. R. I., Vol. V.

Section 6. Regulations for the Medical Services of the Army in India.

\*Section 7. Dress Regulations, India.

\*Section 8. Veterinary Regulations, India.

\*Section 8-A. Remount Regulations, India, 1925.

\*Section 9. Auxiliary Force Regulations, India.

Section 10. Passage Regulations, India.

\*Section 11. A. R. I., Vol. XI.

\*Section 11-A. Clothing Regulations, India, 1919 (Provisional).

\*Section 12. Regulations for Military Engineer Services, India.

\*Section 12-A. Barrack Synopsis, India, 1925.

\*Section 13. Indian Addendum to Regulations governing the issue of tradesmen's rates of pay.

\*Section 14. Instructions for Armourers, India.

\*Section 15. Priced Vocabulary of Stores (India), Abridged Edition, Parts I and II.

\* Denotes no corrections issued during the current month.

Price 1 anna or 1½d. ]



Item No.	Description of charge.	Authority.	Index number	Says more or less	Remarks.
109	Subsistence allowance : British Service Officers . British Troops . Indian Troops and Followers .	P. & A. Regs., Part II . Para. 298-II (i) . Para. 298-(c) (iii) . Para. 298-II (ii) .	. . I. A. P. A-115 . . I. A. P. A-115	. . . . . . . . . . . . . . . . . . . .	For full cost of food see item 107. Sweets, birthday money, etc. N 15-101
110	Survey allowance .	See item 26, Appx. XV .	. .	. . . . .	
111	Sweetmeat money on Christmas day, New Year's Day, and Emperor's Birth-day.	See item 27, Appx. XV .	. .	. . . . .	
112	Telegrams despatched on public service and unavoidably paid for in cash.	See item 28, Appx. XV .	. .	. . . . .	
113	Transport charge allowance :— (a) British Officers  (b) British Soldiers	Para. 30 (v) P. & A. Regs., Part I Para. 368 P. & A. Regs., Part I  Para. 46 P. & A. Regs., Part I.	I. A. P. A-115  I. A. P. A-115	(a) Proficiency Certificate in the case of first charge. When an unqualified officer is appointed sanction of competent financial authority should be furnished.  (b) Credit also given for number of Govt. animals on charges and that they were not lifted animals.	

## Appendix.

114	Travelling allowance claims:— (a) Officers (b) Civilian Witnesses attending a Military Court.	See items 29 & 30, Appx. XV .	..	....	Bill must be countersigned by the local head of the Deptt. concerned.
115	Working pay claims:— (a) Officers (b) Soldiers	Para. 88 P. & A. Regs., Part I. Para. 88 (ii) P. & A. Regs., Part I	I. A. T. A-115 I. A. T. A-115	Copy of authority from the O. C. Station detailing the officer for the particular duty.	

Item No.	Description of charge.	Authority.	Accounting Officer's Remarks.	Page 10.	Page 11.
1109	Subsistence allowance: British Service Officers, British Troops, Indian Troops and Followers.	P. & A. Regs., Part II. Para. 298-II (i) Para. 29 (c) (iii) Para. 298-II (ii)	.. L. A. P. A-115 .. L. A. P. A-115	..	..
1110	Survey allowance.	See item 29, Appx. XV.	..	..	..
1111	Sweetmeat money on Christmas day, New Year's Day and Emperor's Birth-day.	See item 27, Appx. XV.	..	..	..
1112	Telegrams despatched on public service and unavoidably paid for in cash.	See item 28, Appx. XV.	..	..	..
1113	Transport charge allowance:— (a) British Officers  (b) British Soldiers	Para. 30 (c) P. & A. Regs., Part I Para. 308 P. & A. Regs., Part I  Para. 46 P. & A. Regs., Part I.	L. A. P. A-115  L. A. P. A-115	(a) Proficiency Certificate in the case of first charge. When an unpublished order is applied for sanction of competent medical authority should be furnished.  (b) Certificate stating the number of Govt. animals on charge and that they were not hired animals.	..

## Appendix.

		I. A. F. A-115	Certificate that the allowance claimed will be expended to supplement rations issued by the Indian Army Service Corps.	Should reach the accountant not later than the 25th of each month. In the case of detached men the amount should be remitted with pay by the O. C. the Unit to the O. C. who rations them.
5	Messing Allowance	Para. 289 P. & A. Regs., Part II. A. I. (I.), 3-S., dated the 2nd April 1925.	Receipt granted by the Post Office.	Certificate showing the number of reservists of each Battalion.
6	Money Order Commission.	Para. 145, Financial Regulations, Part I.	I. A. F. A-115	
7	Office Allowance for Reserve Centres.	A. I. (I.), 710 & 711 of 1924. M. A. G.'s No. 1395 Audit, dated 23rd-25th July 1924.	I. A. F. A-115	
8	Service Postage Labels	See item 2, Appx. XVI.	..	To be adjusted in the officers' pay bill by accountants.
9	Petty Stores	Paras. 225, 236 & 237, P. & A. Regs., Part II.	..	Included in the pay list monthly by the accountant according to the strength of the unit.
10	Charpoy allowance for restraining, etc., to all ranks of Indian Army who hold combatant status.	Paras. 216 to 237, P. & A. Regs., Part II., A. I. (I.), 1018 & 1093 of 1924.	I. A. F. A-115	
11	Syee Allowance	See item 19, Appx. XVI.	..	Included by the accountant in the officers' pay bill supported by a certificate in the monthly general certificate.
12	Band Allowance	Paras. 225, 236 & 237, P. & A. Regs., Part II.	..	Ditto.
13	Mess Allowance	Paras. 216 to 218, 221 to 223, 225, 228, 230, 232 to 237 and 240, P. & A. Regs., Part II, and A. I. (I.), 1-S. of 7th March 1925.	..	
14	Office Allowance	Paras. 186-II, 186-V, 219, 221, 236, 237 & 240, P. & A. Regs., Part II.	..	Included by the accountant in the officers' pay bill monthly.

No. 327 of November 1929.

*Page 51, paragraph 194—*

*Delete this paragraph.*

M. A. G.'s u/o Dy. No. 4474-At., dated 24th September 1929.  
M. F. Dy. No. 7966-P., dated 12th September 1929.

No. 328 of November 1929.

*Page 56, paragraph 212—*

*Delete the last sub-clause to this paragraph.*

M. A. G.'s u/o Dy. No. 4474-At., dated 24th September 1929.  
M. F. Dy. No. 7966-P., dated 12th September 1929.

No. 329 of November 1929.

*Pages 178-179, Appendix XIV—*

*Delete this Appendix.*

M. A. G.'s u/o Dy. No. 4474-At., dated 24th September 1929.  
M. F. Dy. No. 7966-P., dated 12th September 1929.

No. 330 of November 1929.

*Page 137, Appendix IV, Annexure "A", item (ii)—*

In line 3, *after* the word "officers" *delete* the comma and *insert* "and other officers whose special duties in regard to the conduct of manoeuvres require them to be mounted."

NOTE—This amendment has effect from the 1st April 1929.

No. 28573-G. S.-M. T. 1.  
M. F. u/o 7094-E. of 1929.  
A. D. Regr. No. 13928-A. D. 1.

G. M. YOUNG,  
 Secy. to the Govt. of India,

MGIPCO-S2-1-89(c)-29-10-29-11,060,

21	Annuity rewards (Meritorious service and good conduct).	Para. 137-III and Note (1) to Para. 137-III P. & A. Regs., Part II.	I. A. F. A-115	Citation or furnishing a copy of the order granting the reward.	To be claimed annually in arrears in the pay bill for March. On the death of an annuitant the amount due to date of casualty will be claimed.
22	Bicycle, upkeep of	Paras. 218, 226, 230, 231, 233 and 236, P. & A. Regs., Part II.	I. A. F. A-115	Tradesmen's bills or receipts should be attached to the claims.	The allowance is admissible only for those bicycles shown as peace equipment <i>vide</i> A. I. (I.), No. 228, dated 4th March 1924. The allowance cannot be paid in arrears or in a lump in advance <i>vide</i> A. I. (I.), No. 1074 of 1918.
23	Type-writer, upkeep of	A. I. (I.), 396 of 1925	I. A. F. A-115	Tradesmen's bill or receipt should be attached to the bill, a reference to the month's account in which charge of a similar nature was last preferred should also be cited.	This allowance does not include the cost of spare parts.
24	Allowances for expendible stores.	Para. 237, Part II, P. & A. Regs. and A. I. (I.), 674 of 1924.	I. A. F. A 115	....	
25	Library Allowance	Paras. 200, 212, 225, 233 and 234, Part II, P. & A. Regs.	..	....	Drawn on 1st April of each year; included annually by the accountant.
26	Prizes for skill in driving.	Para. 136-VIII, P. & A. Regs., Part II., A. I. (I.), 333 of 1924.	..	Proof of payment	Included annually by the accountant in the pay bill for February. (Payable in March) on receipt of Regimental Order notifying the names of drivers entitled to the prize.
27	Weapon Training Allowance.	A. I. (I.), 174 of 1925	I. A. F. A-115		

Item No.	Particulars of charge.	Authority.	To be preferred on.	Supporting voucher required.	REMARKS.
15	Compensation for forage when not issued in kind.	See item 20, Appx. XVI.	..	....	
16	Expatriation allowance to Indian Troops serving in Aden.	Para. 86-A, P. & A. Regs., Part I and A. I. (I.), 545 of 1924.	..	...	Military Accountant General's No. 167 At-Camp, dated 5th January 1925.
17	Lodging allowance to British Officers.	A. I. (I.), 1-S & 2-S of 7th March 1925 and A. D. No. 539 P-A-T (M. A. G.), dated 23rd April 1925, A. I. (I.), 434 of 1925.	..	....	To be adjusted monthly in the officers' pay bill by the accountant.
18	Ration allowance to Bhitties, Cooks and Sweepers.	A. I. (I.), 287 of 1922, 578 of 1922, 1235 of 1924 and 395 of 1925.	..	....	To be adjusted monthly by the accountant in the pay list.
19	Educational Training Grant. <i>Quarterly.</i>	Paras. 217 to 219, 221 to 237, P. & A. Regs., Part II and A. I. (I.), 565 of 1923, as re-constructed by A. I. (I.), 83 of 1925.	L. A. F. A-115	A certificate showing the strength of the British and Indian ranks of the Unit on the 1st day of the quarter.	Drawn in advance and for the authorised peace strength only or the actual strength of the Unit on the 1st day of a quarter whichever is less.
20	Allowance for physical training instructors <i>Annually.</i>	Paras. 12, 47, 72 & 85, P. & A. Regs., Part I and A. I. (I.), 188 of 1923.	L. A. F. A 115	...	Included by the accountant annually in arrears in the pay bill for March or monthly if required by the Officer Commanding.

33	Compensation for damage to crops on ordinary marches.	See item 5, Appx. XV.			
34	Compensation for loss of Command or Staff pay.	Paras. 98, 99 & 100, P. & A. Regs., Part II.	I. A. F. A-115	C. M. A.'s sanction to the admission of the charge.	
35	Compensation for loss of baggage, equipment, clothing, etc.	Paras. 101, 102, 104, 105, 108 to 109, P. & A. Regs., Part II.	I. A. F. A-115	As required by Regulations cited in column 3.	
36	Compensation for loss of animals.	Paras. 110-116, P & A. Regs., Part II.	I. A. F. A-115	As required by Regulations cited in column 3, sanction of the competent financial authority in original.	
37	Contingent and incidental charges— (i) Oil, etc., for Army Signalling. (ii) Oil, etc., for barracks and hospitals of Indian Troops. (iii) Packing charges for reservist's kit.	Table 41, A. T. Misc., Section III. Table 24, A. T. Misc., Section III. Para. 167, A. R. I., Vol. XI.	I. A. F. A-115 I. A. F. A-115 I. A. F. A-115	.... .... ....	
38	Deferred pay to Indian non-commissioned officers and men of combatant units.	Paras. 254-257, P. & A. Regs., Part II and A. I. (I), 892 of 1923.	I. A. F. A-115	Name and rank of the soldier with the date of enlistment and discharge quoted on the bill, and original sheet roll of the individual concerned in which the amount paid or authorised for payment should be endorsed by the C. M. A.	The allowance is admissible only to men of combatant units (M. A. G.'s No. 244-At. of 30th January 1925). Certificate that the individual has rendered not less than 4 years' approved service which will include former service if any allowed to count for G. C. Pay and Pension vide M. A. G.'s No. 8363-At. of 7th March 1923.



Item No.	Particulars of charge.	Authority.	To be preferred on.	Supporting voucher required.	REMARKS.
	Occasional.				
28	Allowance for repair of Arms and Accoutrements of reservists under training.	A. I. (L), 710 of 1924 . .	L A F. A-115	A certificate on the bill that the amount claimed is the actual expenditure incurred for that purpose.	
29	Batta Charges . .	Paras. 86-II, 86 (iv) (b) & 86-A and 300 to 305 P. & A. Regs., Part I.	L A F. A-115	Certificate stating (1) the period of march or the duty in connection with which the allowance is claimed and (2) that free carriage was not supplied. ....	The number of arms browned must be stated on the bill.
30	Browning Arms, extra duty pay for.	Equipment Regulations . .	L A F. A-115		
31	Cartridge case fund, allowance for recovered cases, lead, brass and copper.	Para. 98, Equipment Regs., Part I.	L A F. A-115	I. A. F. Z-2096 from the arsenal.	
32	Cart hire . . . .	Para. 226, A. R. I., Vol. X .	L A F. A-115	....	Support the charge by (a) a nominal roll showing the no., rank and name of each man for whose family cart hire is claimed; (b) a certificate that the families of the men actually accompanied the Regiment on the march or if they proceeded by rail or any other mode of conveyance the sanction of the District Commander and (c) a certificate from the Civil Officer of the District in which the carts are engaged.

46	Fees for Govt. examiner of questioned documents.	A. I. (I.), 404 of 1925	..	A claim with stamped receipt from the individual concerned.	
47	Fees—Examiner's fees for language examinations.	A. I. (I.). 77 of 1925	I. A. F. A-115	Stamped receipt and No. and date of the District Order for the examination should be quoted on the claim.	To be drawn from the C. M. A. in whose audit area the corps Head Quarters are located. M. A. G No. 18-F., dated 24th April 1923.
48	Expenditure for annual practice, field train and telegraph stores and equipment of the Corps of Sappers and Miners.	....	I. A. F. A-115	....	
49	Expenditure for instructional stores for Signal Companies.	....	I. A. F. A-115	....	
50	Establishment—Hot weather.	Regulations for the Army in India, Paras. 423 to 425, A. I. (I.), 720 of 1923.	I. A. F. A-115	No. and date of the order fixing the allotment, the no. and date of the Station Order fixing the rate of pay and the date from which punkhas should be taken into use to be quoted on the first bill.	Included by the accountant in the monthly bill.
51	Fees to a Barrister or pleader for defending a soldier in a Civil Court.	See item 9, Appx. XV	..	....	
52	Feed of animals	Table LXIV A. T. Misc.	I. A. F. A-115	(1) Nerrick certificate.	
53	Fire gurrabs or Kerosine tins.	Section III, Table LXXXIV A. T. Misc.	L. A. F. S-1672	(2) Payee's Receipt. (3) Reference to last charge. (4) Certificate stating why local purchase was made instead of obtaining supply from the I. A. Corps.	

Item No.	Particulars of charge.	Authority.	To be preferred on.	Supporting voucher required.	REMARKS.
39	Daily Allowance (Detention allowance).	See item 7, Appx. XV.			
40	Daily Allowance to King's Commissioned officers while travelling on Warrant.	Para. 30 A (d) (i), Vol. X, as amended by A. I. (L). 573 of 1924, M. A. G.'s No. 105-At. of 9th April 1925.	I. A. F. T-1716.	....	This is not however admissible for halts on duty during such journeys.
41	Diets purchased regimentally.	Section VI, Table XLVII, A. T. Medical.	I. A. F. A-115 counter-signed by A. D. M. S.	Payee's receipt and nerrick rates certificates.	
42	Deserters, reward for apprehension of Indian soldiers, rescuers, Sub-Assistant Surgeons.	Para. 136-I, P. & A. Regs.; Part II.	I. A. F. A-115	Payee's Receipt and a certificate that the deserter did not surrender himself voluntarily.	
43	Establishments, temporary.	See item 8, Appx. XV.			
44	Examination fees .	Para. 241 P. & A. Regs., Part II.	I. A. F. A-115	Cite the number and date of the order appointing the officer as an Examiner for the examination.	
45	Fees for conducting preliminary examinations in French and German.	A. I. (L), 209 of 1925 . . .	I. A. F. A-115	(1) Payee's stamped receipt, (2) No. and date of the District Order notifying the examinations, (3) Countersignature of the President of the Board on the claim.	

	Para. 284 P. & A. Regs., Part II	I. A. F. A-115	Certificate from the President of the Court that the individual was not a member of the Court and that he attended it as Interpreter for the period of claim, the no. of days for which the allowance is due should be shown in this certificate.	The no. and date of the Order appointing the Interpreter must be quoted on the bill.
60	Interpreter's allowance Non-Regimental Court-Martial or other Mil'y. Court.			
61	Language Rewards .	See item 12, Appx. XV . .	....	
62	Local purchase of Hospital Supplies and Equipment.	Section VI, Table XLVII A. T. Medical.	....	To be countersigned by the Asstt. Director of Medical Services.
63	Money order commission, Indian Reservists.	Para. 339 P. & A. Regs., Part I	Receipt granted by Post Office.	
64	Money order commission for remitting to Civil Authorities the reward for apprehension of deserters.	A. I. (I.), 719 of 1921 . .	Receipt granted by Post Office.	
65	Money order commission for remittance of public money, <i>vide</i> A. I. (I.), No. 835 of 1924.	A. I. (I.), 431 of 1925 . .	Receipt granted by Post Office.	
66	Nurses Private, charges on account of—	Para. 431 Regulations, for the Army in India.	Payee's Receipt . . .	The Station Order authorising the engagement of the nurse must be quoted and the bill countersigned by the Senior Medical Officer.
67	Passage money to the United Kingdom.	A. I. (I) 5-S., dated 25th July 1925.	As provided for in A. I. (I.) 5-S. of 1925.	
68	Pension, Advance of—	See item 20, Appx. XV . .	....	

Item No.	Particulars of charge.	Authority.	To be preferred on.	Supporting voucher required.	REMARKS.
54	Funera expenses .	Para. 264 (ii) P. & A. Regs., Part II.	I. A. F. A-115	Statement showing the actual expenditure incurred subject to a maximum limit of Rs. 20.	
55	Good service and Good Conduct pay—Award or restoration of.	Paras. 83, 84, 287-297 P. & A. Regs.; Part I and A. I. (I.), 479 of 1925.	I. A. F. A-49	....	In cases where former service towards good service or good conduct pay has been allowed to count the number an'd date of the C. M. A.'s sanction should be cited.
56	Gratuities to Indian soldiers and followers on discharge.	Paras. 597 (III) (c), 599, 600 to 602, P. & A. Regs., Part II.	I. A. F. A-370	Forward in original C. M. A.'s communication sanctioning the grant.	The claim should be supported by I. A. F. Y-1948. The Sheet Roll also should be sent to the C. M. A. for preaudit and return duly noting therein the gratuity sanctioned.
57	Gratuities to Indian soldiers for long service and good conduct.	Para. 137 (iii), P. & A. Regs., Part II.	I. A. F. A-115	Quote on the bill, the I.A.O. granting the gratuity.	Included by the accountant in the pay bill.
58	Refund of the value of chargers returned to Remount Dépôt.	Appendix XIII Regulations for the Army in India.	I. A. F. A-115	Original authority from the Dy. Director of Remounts.	Included by the Unit Accountant in the month's pay bill.
59	Hindustani Clothing : grant of an allowance to recruits of I. A. for purchase of—	A. I. (I.), 875 of 1921 & A. I. (I.), 241 of 1923.	I. A. F. A-115	Information on the bill to be given :— (1) Rank and name of the recruit. (2) Date of enlistment. (3) Month's account in which his pay was first drawn.	

73	Recruits rejected Indian:	Para. 293 P. & A. Regs., Part II	I. A. F. A-115	Certificate that the recruits were rejected by the Commanding Officer from the Headquarters and that no Railway Warrants were issued.	
	(a) Subsistence allowance.	Para. 90 A. R., I., Vol. X	I. A. F. A-115	....	
	(b) Road allowance				
	(c) Rail fares	See item 23, Appx. XV	..	....	
74	Reservists, Bonus for kit left in store on transfer to the Reserve.				
75	Reservists' kit issued to discharged men re-enrolled in the Reserve.	Para. 167 A. R., I., Vol. XI	I. A. F. A-115	Certificate to the effect that the articles issued were procured at the cheapest possible rate.	The no. and date of the R. O. enrolling the reservist and the name and regimental No. of the reservist should be quoted on the bill.
76	Reservists' kit—Renewal of.	Para. 170 A. R., I., Vol. XI	I. A. F. A-115	(1) Certificate that the articles renewed were obtained at the cheapest possible rate, (2) I. A. F. C-863.	The month's account in which the sale-proceeds of the condemned articles were credited to Govt. should be shown on I. A. F. A-115.
77	Rebate of Income tax on Life Insurance Premia, etc.	See item 22, Appx. XV	..	....	
78	Road conveyance hire—	Para. 167 A. R., I., Vol. X	..	Norriek rate certificate and certificate that no Govt. transport was available.	
	(a) Cart hire for carrying kit.	....	I. A. F. A-115		
	(b) For Indian soldiers.	Para. 39 A. R., I., Vol. X	I. A. F. A-115	Certificate as required by regulation in Column 3 and a copy of the Station Order authorising such conveyance.	

Item No	Particulars of charge.	Authority.	To be preferred on.	Supporting voucher required.	REMARKS.
69	Postage on bearing covers.	See item 21, Appx. XV . .	..	....	
70	Railway fares to recruiting parties and recruits.	Para. 297 P. & A. Regs. Part II	I. A. F. A-115	Certificate that no warrants were issued for the journeys concerned signed by the Recruiting Officer.	
71	Railway fares to recruits enlisted at Headquarters.	Para. 89 A. R., I., Vol. X .	I. A. F. A-115	Certificate that the recruits were brought by the men of the unit or that they presented themselves by request of the O. C. or a certificate signed by the Civil Officer of the District that they reported their intention of proceeding to Headquarters for enrolment.	
72	Rail fares to Indian soldiers proceeding on or returning from furlough or leave.	Para. 82 (e) A. R., I., Vol. X, A. I. (I.), No. 1160 of 1924.	I. A. F. A-115	I. A. F. T-1720 enfaced in red ink "Furlough" or "Leave" as the case may be; in the case of leave men, their recruiting centres should be stated.	An advance may be obtained from C. M. A. by Coy. Commander on requisition supported by a receipt (unstamped) which should be submitted in duplicate through the accountant. The reservists of I. A. should travel on warrant when joining the Reserve or returning to their home on completion of training (M. A. G.'s No. 4385-At., dated 24th March 1925).

100

[illegible]



Item No.	Particulars of charge.	Authority.	To be preferred on.	Supporting voucher required.	REMARKS.
79	Road Journey Reservists—Allowance for.	Para. 95 (b) A. R., I, Vol. X.	I. A. F. A-11b	(1) A certificate that the reservists for whom road allowance is claimed were not on the line of rail or water communication. (2) The number of miles for each reservist should be entered in the bill.	
80	Sweetmeat money on X'mas day, New Year's day and the Sovereign's birth day.	See item 27, Appx. XV . .	..	....	
81	Subsistence Allowance to a Reptl. follower, Class II or other non-combatant who is not entitled to free rations while in confinement, etc.	Para. 298 II (ii) (g) P. & A. Regs., Part II.	I. A. F. A-115	....	The bill must show for whom charged and the particular period for which drawn.
82	Survey allowance .	See item 26, Appx. XV . .	..	....	
83	Survey gratuity .	Paras. 126 (V) and 300 P. & A. Regs., Part II.	I. A. F. A-115	Certificate from the Military Survey Class, Roorkee, showing that the man for whom gratuity is claimed is qualified and the man's rank in order of merit.	
84	Target allowance for provision and making up of.	Para. 180-I & III, Part II, P. & A. Regs.	I. A. F. A-115	....	

APPENDIX XVIII.

(See para. 277 (4).)

FORM I (PART 1).

Command or Independent District.

Estimate of articles of I. A. S. C. Supply required during the year.

Part I.—Articles centrally Purchased.

Group.	Specification Number.	Article.	Standard unit of weight or measurement.	Reference to column of Form II to indicate class entitled to issue according to a fixed scale.	ISSUES FREE TO SCALE.				Add requirements for hospitals (Form III).	Add requirements for payment issues (Form IV).	Add requirements for miscellaneous purposes (Form V).	Add requirements of bakeries (Form VI).	Add requirements for turnover of mobilization reserves.	Total Gross requirements.	Deduct requirements met from bakeries (Form VI).	Deduct requirements met from turnover of mobilization reserves.	Total deductions.	Net requirements.	Rate.	Amount.	REMARKS.
					Number entitled to issues according to scale (Form II).	Daily Scale.	Number of days in the year.	Total requirements according to scale.													
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22

Item No.	Particulars of charge.	Authority.	To be preferred on.	Supporting voucher required.	REMARKS.
90	(3) Indian soldiers other than of S. & M.	Paras. 319 & 88 (ii), P. & A. Regs., Part I.	I. A. F. A-50	....	
	(4) Indian Soldiers (S. & M.)	Para. 88 (iii) (a) P. & A. Regs., Part I.	..	....	
	Working pay for Signallers in the field—				
	(1) British soldiers.	Para. 380 P. & A. Regs., Part I	I. A. F. A-951	....	
	(2) Indian soldiers.	Para. 319 P. & A. Regs., Part I	I. A. F. A-951	....	

Command or Independent District.

Statement of strengths according to authorise peace establishments of units and formations in the area, for which provision should be made in the Budget for ..... for food, forage, petrol and other articles of I.A.S.C. Supply.

### Part I.—Details.

[illegible]

## APPENDIX XVIII—contd.

Command or Independent District.

FORM I (Part 2).

## Estimate of articles of Indian Army Service Corps supply required during the year.

## Part II.—Articles Locally Purchased.

Group.	Specification Number.	Article.	Standard unit of weight or measurement.	Reference to column of Form II to indicate class entitled to issue according to a fixed scale.	ISSUES FREE TO SCALE.				Add requirements for hospitals (Form III).	Add requirements for payment issues (Form IV).	Add requirements for miscellaneous purposes (Form V).	Add requirements of bakeries (Form VI).	Deduct requirements met from grass and dairy farms.	Deduct requirements met from turnover of mobilization reserves.	Total deductions.	Net requirements.	Rate.	Rs. A. P. Rs. A. P.	Amount.	REMARKS.
					Number entitled to issues according to scale (Form II).	Daily Scale.	No. of days in the year.	Total requirements according to scale.												
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21

Notes for guidance in the preparation of Form I (Parts 1 and 2).

NOTE 1.—If in the case of any articles (e.g., barley), there is a number of classes entitled to issue at a definite scale, separate entries should be made for each class in columns 4 to 8, and a total estimate in column 8 for each article, after all the entries have been made in that column relating to the particular article.

NOTE 2.—All requirements should be entered in standard units as shown in Column 3. For the purpose of arriving at the gross requirements the pound is suggested as the unit of weight. The net requirements might be shown in tons or other suitable unit.

NOTE 3.—For each entry in Column 16 of Part 1 and column 17 of Part 2 there should be a corresponding entry in Column 13 and the two entries should be connected by foot notes.

NOTE 4. Columns 20 and 21 will be completed in the case of locally purchased articles (Part 2). Columns 19 and 20 (Part 1) will not be completed.

NOTE 5.—In the case of animals, only articles included in the standard ration should be entered in these estimates. Other articles of the grain group may, however, be demanded from Director of Contracts who will comply with such demands, value for value, from the allotments for standard ration articles.

APPENDIX XVIII—*contd.*

## FORM III.

## Estimate of requirements of hospitals for the year.

Group.	Article.	Unit of weight or measure.	Station.	Actual issues in twelve months ending September at each station in Command or Independent District.	Total issues in Command Independent District for 12 months.	Estimated requirements for 12 months.	REMARKS. (Reasons for variations between columns 6 and 7 should be given.)
1	2	3	4	5	6	7	8

# APPENDIX XVIII—contd.

Command or Independent District.

## FORM II.

Statement of strengths according to authorised peace establishments of units and formations in the area, for which provision should be made in the Budget for..... for food, forage, petrol and other articles of I.A.S.C. Supply.

Part I.—Details—contd.

Details of units and formations in Command Independent District.	STRENGTH OF ANIMALS (ACCORDING TO AUTHORISED ESTABLISHMENTS) FOR WHICH FREE RATIONS CAN BE DRAWN.															M. T. VEHICLES.																																						
	ANIMALS IN REMOUNT DEPOTS.*																																																					
	Siege train and artillery	25	Army Transport bullocks.	26	Horse stallions.	27	Brood mares with foal at foot.	28	Brood mares without foal at foot.	29	Colt and fillies.	30	Donkey stallions.	31	Donkey mares.	32	Donkey colts and fillies.	33	Testing ponies.	34	Imported remounts (liberty) country-bred remounts and light draught mules.	35	Imported remounts (non-liberty).	36	Ponies.	37	Other class of mules.	38	Cars, Ford.	39	Cars, other than Ford.	40	Vans and Ambulances, Ford.	41	Vans and Ambulances other than Ford.	42	Motor cycles, solo.	43	Motor cycles, with side cars.	44	Lorries.	45	Armoured Cars.	46	Tractors.	47	REMARKS.	48						
TOTAL																																																						
Deduct—for leave and sickness.																																																						
Net total requiring rations.																																																						

\* Vide Army Department letter No. 37854-1 (Q.M.G. 19), dated 11th August 1923.

NOTE.—To be deducted for leave and sickness :

B. T. 3½ per cent; I. T. (except Indian combatants of administrative units) 25 per cent.; Indian combatants of administrative units 3 per cent.; Followers 2 per cent.

APPENDIX XVIII—*contd.*

FORM V.

### Estimates of requirements of miscellaneous transit and depots, issues and transfers

## Appendix.

Actual issues in twelve	and articles for miscellaneous purposes (c.g., to cover losses in financial powers of General Officer Commanding, etc.), during the year.

Group.	Article.	Unit of weight or measure.	Station.	Actual issues in twelve months at each station in Command or Independent District.	Total issues in Command Independent District for 12 months.	Estimated requirements for 12 months.	REMARKS. (Reasons for variations between columns 6 and 7 should be given.)
1	2	3	4	5	6	7	8

NOTE 1.—Petrol and lubricants of Royal Air Force to be included in this form.  
2.—Abnormal issues due to field service operations to be excluded.

NOTE 1.—Petrol and lubricants of Royal Air Force to be included in this form.  
2.—Abnormal issues due to field service operations to be excluded.



APPENDIX XVIII—*contd.*  
FORM IV.

Estimates of requirements for payment issues for the year.

Group.	Article.	Unit of weight or measure.	Station.	Actual issues in twelve months ending September at each station in Command or Independent District.	Total issues in Command Independent District for 12 months.	Estimated requirements for 12 months.	REMARKS. (Reasons for variations between columns 6 and 7 should be given.)
1	2	3	4	5	6	7	8

APPENDIX XVIII—*concl'd.*

Eastern Command.

FORM VII.

Indent for the month of 19 .

Group I. T.—Articles.

—	Atta.	Rice.	Ghi.	etc.	etc.	etc.	REMARKS.
1. Initial allotment <i>vide</i> Q. M. G.'s No. , date .	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	
2. <i>Add</i> Supply-allotments authorised by Q. M. G. .	500,000	..	..	..	..	..	
3. <i>Deduct</i> withdrawals by Q. M. G. .	..	..	..	..	..	..	
4. Net allotment . . . . .	..	..	..	..	..	..	
5. Total quantities already demanded on previous months' indents from Master General of Supply (a).	..	..	..	..	..	..	
6. Quantities purchased locally to meet emergent requirements	..	..	..	..	..	..	
7. Balance of allotment available . . . . .	..	..	..	..	..	..	
8. Quantities required to be supplied by Master General of Supply on this indent.	..	..	..	..	..	..	
Stations at which deliveries are to be made—							
Bareilly . . . . .	2,000	..	..	..	..	..	
Cawnpore . . . . .	3,000	..	..	..	..	..	

(a) The total quantities actually demanded on previous indents, as shown against item 5 thereof must be shown here. Any differences between such quantities and those actually supplied may be explained in column of remarks.

APPENDIX XVIII—*contd.*

## FORM VI.

## Estimate of requirements of bakeries for the year.

Group.	Article.	Unit of weight or measure.	Quantity.	Quantity of bread to be produced by bakeries.	Quantity of bread to be issued free to troops.	Quantity of bread to be issued on payment.	Average price charged on payment issues per lb. during preceding 12 months.	REMARKS.
				lbs.	lbs.	lbs.	Rs.	

NOTE.—At the back of the form full details should be given of establishment charges and other expenditure of bakeries.



## APPENDIX XIX.

(See para. 356).

### Rules for the supply of equipment to Indian State Forces.

The supply of equipment to Indian State Forces will be regulated in accordance with the following rules—

#### CLASS A AND CLASS B UNITS.

I. *Initial supply.*—An initial supply of arms, machine guns, guns and connected equipment, of the same patterns and on the same scales as authorised for corresponding units of the Indian Army will be made by the Government of India, articles issued on this authority will remain the property of the Government of India and should be accounted for in ordnance equipment ledgers. Any equipment required in excess of these scales will be provided at the expense of the Indian States concerned, but such of these additional articles, other than arms, machine guns and guns, as are of Government pattern may, if desired, be issued on payment from arsenals if available. The arms, machine guns, guns and connected equipment referred to in this paragraph are shown in Statement B. All indents for initial supplies will be countersigned by the Military Adviser concerned and will be approved by the Chief of the General Staff before they are passed on to the Master General of Supply in India for disposal.

II. *Maintenance and replacements.*—Articles required for maintenance, including materials and components for the repair of equipment, as well as arms, machine guns, guns and connected equipment, required to replace initial issues when condemned as unserviceable, will be supplied by arsenals on payment if indents are countersigned by the Military Adviser concerned.

III. When small arms, machine guns, guns, their components and connected equipment are issued as replacements, an equal number of similar weapons or articles previously supplied should be returned to arsenal or disposed of locally under the orders of the Chief Ordnance Officer. Credit will be allowed for the value of such unserviceable stores as are returned to arsenal or disposed of locally under the orders of the Chief Ordnance Officer. Credit will be allowed for the value of such unserviceable stores as are returned to arsenal at one-tenth of the vocabulary rate provided that they were originally supplied on payment.

The proceeds of unserviceable stores disposed of locally by the unit under the orders of the Chief Ordnance Officer, will be accounted for as under :—

(i) For stores originally supplied free, the proceeds will be credited to the Government of India.

(ii) For stores originally supplied on payment the proceeds will be retained by the unit.

IV. Part-worn articles when issued on payment will be charged for at  $\frac{3}{4}$ ths of the current vocabulary prices.

V. The cost of repairs to equipment undertaken by arsenals and ordnance factories on behalf of Indian States will be charged to the States concerned.

V. (a) In the case of the Kashmir Pack Battery located in Gilgit, the initial supply of all ordnance stores, except tents, as well as other stores required in replacement of those worn out through fair wear and tear, and also materials and components necessary for the maintenance of battery equipments, will be made free, as heretofore. The supply and replacement of equipment of pack batteries of the Kashmir Indian State Forces located in Kashmir will be governed by the rules laid down in clauses I to V above.

#### OTHER UNITS.

VI. Arms and equipment for Indian State police and troops other than classes A and B will be supplied on payment only, initial issues of such arms will require the previous sanction of the Government of India.

Chamba	.....	Chamba Cavalry (1 troop, 10 sabres). Chamba Infantry (one company, 200 of all ranks).
Datia		Datia Govind Infantry (Company Headquarters and 3 platoons).
Dhar		Dhar Infantry (1 company of 4 platoons) (with Headquarters—176).
Dholpur		Dholpur Sappers and Miners (1 section).
Dhrangadhra		Dhrangadhra Cavalry (2 troops).
Faridkot		Hia Highness's Body Guard (1 troop). Faridkot Infantry (2 platoons). Faridkot Military Band (35).
Gwalior		5th Gwalior Maharaja Janhoo Rao's Infantry (Pioneers) (full active Regiment). Gwalior Mounted Infantry (Sillabari) (2 Regiment). Gwalior Mounted Infantry (Pachayana) (1 Regiment).
Jaipur		Jind Body Guard Cavalry (100 men including 12 cyclists and motor cyclists).
Jind		Jodhpur Infantry (Headquarters and 2 companies).
Jodhpur		.....
Junagadh		.....

Datia Govind Infantry (1 Company Infantry *plus* 1

platoon).

Maharaj Kumari Kamla Raja's Own Dhar Light House (2 troops 69).

Dholpur Nursing Infantry (1 company)

Dhrangadhra Makhwan Infantry (2 companies *plus* 2 platoons).Faridkot Field Company, Sappers and Miners (Headquarters and 2 platoons *plus* 45 per cent Depot).

Gwalior 1st Jaxji Lancers (full active regiment)

Gwalior 2nd Alijah Lancers (full active regiment).

Gwalior 3rd Maharao Scindia's Own Lancers (full active regiment).

1st Gwalior Maharana Sakhaya Rao's Own Infantry (full active battalion). 2nd Gwalior Maharaja

Jagaji Rao's Own Infantry (full active battalion).

3rd Gwalior Maharaja Scindia's Own Infantry (full active battalion).

4th Gwalior Maharaj Bahadur's Own Infantry (full active battalion).

7th Gwalior Scindia's Infantry (full training battalion). Gwalior

Pony Transport Corps (100 Armoured Transport

Carts).

Jaipur Transport Corps (400 Carts). Jaipur Cavalry

(one regiment). Jaipur Infantry (one battalion).

Jind Infantry (1 Headquarters and 3 companies)

Jodhpur Sirdar Risala (one active regiment *plus* one reserve squadron).Junagadh Lancers (1 squadron *plus* 1 troop)

## STATEMENT A.

## Indian State Forces, Class A and Class B Units.

States.	Class A Units.		Class B Units.	
Ali Rajpur	.	.	....	Ali Rajpur Infantry (two platoons). Ali Rajpur Cavalry (one troop).
Alwar	.	.	Alwar Mangal Lancers (Headquarters and 2 squadrons.)	Alwar Body Guard (100 men only $\frac{1}{2}$ mounted). Alwar Garrison Force (150).
Bahawalpur	.	.	Alwar Joy Paltan (full active battalion). Alwar Partap Paltan (full training battalion).	2nd Bahawalpur Haroon Infantry (2 platoons) His Highness the Nawab's Own Bodyguard Lancers ( $\frac{1}{2}$ squadron). Baria Subhik Risala (1 troop).
Baria	.	.	1st Bahawalpur Sadiq Infantry (equal in strength to a battalion).	Baroda Cavalry (3 squadrons). Baroda Infantry (4 companies).
Baroda	.	.	Baria Ranjit Infantry (2 platoons) . . . .	2nd Benares Cavalry (troop (50)). 3rd Benares Camel Despatch Riders (50).
Benares	.	.	Baroda Cavalry (2 full active regiments) . . . .	Bhavnagar Infantry (1 company <i>plus</i> 1 platoon).
Bhavnagar	.	.	Baroda Infantry (2 full active battalions)	....
Bhopal	.	.	1st Benares (Prabhu Narain's Own) Infantry (5 companies).	Bikaner Band attached to Sadul Light Infantry (35).
Bikaner	.	.	Bhavnagar Lancers (1 modified Headquarters and 1 squadron <i>plus</i> 1 troop). Bhopal Victoria Lancers (1 squadron) . . . . Bhopal Sultania Pioneers (full active battalion). Bhopal Walibad's Infantry (2 platoons).	
	.	.	Bikaner Ganga Risala (1 Headquarters company and 2 mounted companies). Bikaner Sadul Light Infantry (Headquarters and 3 companies). Bikaner Dungan Lancers (Headquarters squadron and 2 squadrons). Two Motor Machine Gun Sections. Bikaner Camel Pack Battery.	

Nabha	.....	Nabha Akal Infantry (Headquarters and 2 companies—450).
Navanagar	.....	Navanagar Lancers (1 Headquarters and 2 squadrons plus 2 troops). Navanagar Infantry (1 company plus 2 platoons).
Palanpur	.....	Palanpur Body Guard (2 troops). Palanpur Iqbal Infantry (1 company).
Panna	.....	.....
Patiala	.....	Patiala Horse Guard (1 squadron). Patiala Foot Guard (1 company).
Porabandar	.....	Porabandar Body Guard (1 troop). Porabandar Infantry (2 platoons).
Rajpipla	.....	Rajpipla Infantry (two platoons 122 men). Rajpipla Bodyguard (1 troop 25 men).
Rampur	.....	Rampur Infantry (full active battalion). Rampur Gurkha Company (1 company). Rampur Lancers (Headquarters and 2 squadrons).
Sachin	.....	Sachin Cavalry (½ troop). Sachin Infantry (2 platoons).
Sirmoor	.....	His Highness of Sirmoor's Body Guard (1 troop).
Suket	.....	Suket Lakshman Infantry (1 platoon).
Tebri	.....	Suket Lakshman Cavalry (½ troop).
Tripura	.....	.....
	.....	Tripura Infantry (Headquarters and 2 companies).



*Indian State Forces, Class A and Class B Units—contd.*

States.	Class A Units.	Class B Units.
Kapurthala	Kapurthala Jagatjit Infantry (1 half battalion-Head-quarters company and two companies). (109) Kapurthala Training Infantry (1 company) . . . .	Kapurthala 2nd Line Infantry (150). Kapurthala Bodyguard (30). Fort and Temple Guards.
Kashmir	Kashmir Bodyguard Cavalry (a full active regiment) . 1st Kashmir Infantry (Raghu Partab) (active battalion). 2nd Kashmir Rifles (Bodyguard) (active battalion). 3rd Kashmir Rifles (Raghu Nath) (active battalion). 4th Kashmir Pioneers (active battalion). 5th Kashmir Light Infantry (Suraj Gurkhas) (training battalion). 6th Kashmir Pioneers (training battalion). Kashmir No. 1 Pack Battery. Kashmir No. 2 Pack Battery. Kashmir No. 3. Pack Battery.	Khaipur Nawaz Bodyguard Cavalry (1 Troop).
Khaipur	Khaipur Faiz Light Infantry (Headquarters and 4 platoons including 1 mounted platoon). Khaipur Camel Transport Corps (1 Troop).	Loharu Infantry (1 platoon, 30).
Loharu	Loharu Camel Transport Corps (1 troop of 120 Camels) (with 13 sowars.)	Malerkotla Infantry ( $\frac{1}{2}$ battalion). Malerkotla Lancers ( $\frac{1}{2}$ troops.)
Malerkotla	Malerkotla Sappers (1 Field Company) . . . .	Mandi Infantry (3 platoons). Mandi Body Guard Cavalry ( $1\frac{1}{2}$ troop).
Mandi	....	Mysore H. H. the Maharaja's Palace Bodyguard.
Mysore	Mysore Horse (126) (one squadron) . . . .	Mysore H. H. the Maharaja's Bodyguard. } Palace troops (125).
	Mysore Infantry (2 battalions) . . . .	

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## STATEMENT B.

*Arms, Machine Guns and connected equipment referred to in para. 1, Clause 1.*

Guns and all connected stores.

\* Rifles, short, M. L. E. H. V.

† Rifles, short, M. L. E., H. V. Ey.

\* Sword bayonets, pattern, 1907.

\* Sword bayonets, pattern, 1903.

\* Scabbards, sword bayonet, pattern, 1907.

\* Scabbards, sword bayonet, pattern, 1903.

Bottles, oil, Mark IV.

Pullthroughs, .303-inch arms, Mark IV.

Machine Guns—(complete with connected stores, spare parts and carrying equipments).

Lewis.

Hotchkiss.

Vickers.

Pistols, revolver, .455-inch Webley, (Mark VI.)

Protectors, hammer, pistol, Webley.

Rods, cleaning, pistol, Webley.

Armourers, Tools.

Reflectors, mirror, S. A. .303-inch.

Sticks, cleaning chamber, .303-inch arms No. 2.

Implements, action, M. L. E., R. S.

Flannelette.

Oil, lubricating, G. S.

Cleaning materials.

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\* Armament for 'A' class troops.

† Armament for 'B' class troops.

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